



**Calgary**

City Auditor's Office

**1st Quarter 2026 Report  
January 1, 2026 – March 31, 2026**

**April 23, 2026**

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# 1. Status Update

Key Performance Indicators				
Measure Area	Performance Indicator	Target	Q4 2025	Q1 2026
Efficiency	On Track to Annual Plan	Q1-27% Q2-59% Q3-84% Q4-95%	100%	16%
Effectiveness	Timely Implementation of Audit Rec.	65%	80%	58%
Quality	Client Satisfaction	85%	93%	98%
Staff	Training Plan Achieved	90%	86%	100%

Budget (\$'000's)				
Category	2026 Annual Budget	Q1 Cumulative Budget	Actual to Date	Variance
Salary	3,459	834	840	(6)
Tools & Technology	160	40	34	6
Training	65	16	7	9
Professional Memberships	18	5	4	1
Contracted Services	300	75	16	59
Employee Recognition	3	1	0	1
Operating Costs	40	7	5	2
<b>Total</b>	<b>4,054</b>	<b>978</b>	<b>906</b>	<b>72</b>

### Whistle-blower Program Activity

New Reports (Q1 – 2026)

## 42

**Reports by Quarter**

Quarter	Reports
Q1 25	35
Q2 25	40
Q3 25	54
Q4 25	39
Q1 26	42

**Active Investigations (Q1 – 2026)**

## 4

**Aging of Active Investigations**

Age Group	Count
< 3 months	1
3-6 months	2
> 12 months	1

**Closed Investigations (Q1 – 2026)**

## 5

**Classification of Substantiated Allegations\***

Category	Count	Percentage
1 Respectful Workplace	1	33%
1 Recruiting & Employment	1	33%
1 Theft of Time	1	33%

\*An investigation may be comprised of multiple allegations and may result in multiple recommendations/corrective actions. Substantiated allegations and matters resulting in corrective action are summarized at [www.calgary.ca/whistle](http://www.calgary.ca/whistle)

### Recommendation Follow-up


**Results of 15 Recommendations Reviewed in Q1 (Q4 2025 - 12)**

Category	Count	Percentage
8 Closed - Implemented (Q4 - 67%)	8	53%
7 Required Additional Time (Q4 - 33%)	7	47%

### Outstanding Recommendations # of Revised Date Requests

Recommendation ID	1st revised date	2nd revised date	3rd revised date
AC2025-0099 Operational Services	0	1	0
AC2024-0488 People, Innovation & Collaboration Services	0	5	0
AC2023-0541 Law, Legislative Services & Security	0	1	0

## 2. Initiative Briefing: City Auditor's Office Strategy

 <b>Calgary</b> City Auditor's Office	<p><b>Our Mission:</b> Provide independent and objective assurance, advisory and investigative services to add value to the City of Calgary and enhance public trust.</p> <p><b>Our Vision:</b> A high performing agile team who support both Administration and Audit Committee in mitigating risk and improving service delivery.</p>
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# Strategic Priorities

### Agile Service Delivery



- Conduct timely audits and investigations
- Deliver strategic advisory engagements
- Invest in tools and technology and measure benefits
- Actively seek out AI adoption opportunities

### Strengthen Connections



- Enhance Administration and Council's understanding and awareness of our work
- Maintain connection points to other municipalities
- Expand cross-team collaboration

### Add Value To Calgarians



- On-going conformance to Professional Standards
- Timely engagement of SME for specialized insights
- Continuous process improvement
- Celebrate risk mitigation achievements and highlight outstanding gaps

### Foster an Engaged, High-Performing Team



- Support professional growth and development
- Enhance succession planning and team resilience
- Cultivate a supportive, inclusive team culture
- Have fun as a team

## 2026 Audit Plan – Status as at March 31<sup>st</sup>, 2026

2026 Audit Plan				
#	Title	Description	Report Target	Status
<b>2025 Audit Plan Carry Forward</b>				
1	Business Licenses	An operational audit of The City's business license process.  <i>Principal Corporate Risk: Service Delivery</i>	Q1 2026	Complete/ Reported 3/19/2026
2	Climate Retrofitting	An operational audit of The City of Calgary's Climate and Energy Program.  <i>Principal Corporate Risk: Sustainable City</i>	Q1 2026	Complete/ Reported 3/19/2026
3	Data Governance	An operational audit to assess the effectiveness of The City of Calgary's data governance focused on data management policies and practices.  <i>Principal Corporate Risks: Service Delivery, Technological Disruption</i>	Q1 2026	Complete/ Reported 3/19/2026
4	Cyber Security Governance	An IT audit to assess The City's cyber security governance against key outcomes in the NIST Cybersecurity framework.  <i>Principal Corporate Risk: Technological Disruption</i>	Q1 2026	Reporting
5	Climate Data	An operational audit of The City's reported climate data metrics in the 2024 Annual Report, excluding GHG emissions.  <i>Principal Corporate Risk: Sustainable City</i>	Q1 2026	Complete/ Reported 3/19/2026
<b>2026 Audit Plan</b>				
1	Supply Management - Corporate Supply Chain Resilience Strategy	An operational audit of Supply Management's processes that support the Corporate Supply Chain Resilience Strategy.  <i>Principal Corporate Risk: Capital Infrastructure</i>	Q2 2026	Planning
2	Operational Technology Governance	An operational audit of Operational Technology governance.  <i>Principal Corporate Risk: Technological Disruption</i>	Q2 2026	Fieldwork

2026 Audit Plan				
#	Title	Description	Report Target	Status
3	Green Line Construction Safety	An operational audit of Green Line's construction safety. <i>Principal Corporate Risk: Capital Infrastructure/Social Wellbeing</i>	Q2 2026	Fieldwork
4	Winter Maintenance	An operational audit to assess the effectiveness of The City's Winter Maintenance. <i>Principal Corporate Risk: Service Delivery</i>	Q3 2026	Planning
5	Homelessness Prevention	An operational audit to assess the effectiveness of The City's Homelessness Prevention Strategies. <i>Principal Corporate Risk: Social Wellbeing</i>	Q3 2026	Planning
6	Pay Processes	An operational audit of The City's pay processes <i>Principal Corporate Risk: Employee Experience</i>	Q3 2026	Planning
7	Engagement/ Outreach for Capital Construction	An operational audit of The City's engagement and outreach with interest holders through project development for capital construction. <i>Principal Corporate Risk: Capital Infrastructure</i>	Q4 2026	Not Started
8	Calgary Transit Access	An operational audit of Calgary Transit Access. <i>Principal Corporate Risks: Service Delivery</i>	Q4 2026	Not Started
9	Labour Business Continuity	An operational audit of The City's Labour Business Continuity. <i>Principal Corporate Risk: Service Delivery</i>	Q1 2027	Not Started
10	Downtown Safety	An operational audit of Downtown Safety - Implementation of Recommendations from the Downtown Safety Leadership Table. <i>Principal Corporate Risk: Social Wellbeing</i>	Q1 2027	Not Started
11	Follow-up: Bearspaw South Feeder Main Recommendations	A follow-up audit assessing the implementation of recommendations arising from the independent review of the Bearspaw South Feeder Main break. <i>Principal Corporate Risk: Capital Infrastructure</i>	Q1 2027	Not Started
12	Established Area Linear Levy Pilot	An operational audit of the effectiveness of The City's Established Area Linear Levy Pilot. <i>Principal Corporate Risk: Growth</i>	Q1 2027	Not Started

## Q1 2026 Recommendation Follow-up – In-Progress Action Plans

Report # & Title	# of Revisions	Revised Date	Recommendation <sup>1</sup>
<b>AC2023-0541</b> Building Access Control Continuous Auditing Project	3	Sep. 4, 2026	Rec #2. Details of this recommendation are confidential.
<b>AC2025-0099</b> User Account Management - Mobility Operations Centre	2	Apr. 30, 2026	Rec #1. Details of this recommendation are confidential.
<b>AC2024-0488</b> Safety Management	1	Dec. 31, 2026	Rec #1b - Manager, Health and Safety Programs, to update the OHS Training Guideline.  Rec #2a - The Manager, Health and Safety Programs to review and update the Incident Management Standard.  Rec #2b - The Managers, Safety Operations to develop and deliver supporting guidance for Safety Advisors on their role in incident management and reporting.
	1	Jul. 31, 2026	Rec #4 - The OHS Managers, Safety Operations and Manager, Strategic Services to design and implement a standardized leader safety reporting process, incorporating a defined approach, frequency of reporting, and review and approval process, as well as a requirement for leaders to analyze the information provided.
	1	May 31, 2026	Rec #5 - The Manager, Strategic Services and the Managers, Safety Operations to enhance the Safety Dashboard to include data on both leading and lagging indicators of safety performance across the organization and implement a data accuracy review process.

<sup>1</sup> At the time the audit report was initially presented to Audit Committee, the recommendation details were held confidential based on Section 20(1) of the Freedom of Information and Protection of Privacy Act which stated: "The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to:

(k) facilitate the commission of an unlawful act or hamper the control of crime,  
(m) harm the security of any property or system, including a building, a vehicle, a computer system or a communications system."