

Whistle-Blower Program – 2013 Annual Report

EXECUTIVE SUMMARY

This report presents the City Auditor's annual report on the Whistle-Blower Program activities from January 1, 2013 to December 31, 2013.

RECOMMENDATIONS

1. That the Audit Committee receives and approves this report.
2. That the Audit Committee recommends that Council receives this report for information.

PREVIOUS COUNCIL DIRECTION / POLICY

Council Policy CC026, *Whistle-Blower Policy*, states "The City Auditor will report, on an annual basis, information related to investigations conducted during the year to Council through the Audit Committee."

Bylaw 48M2012 states the Audit Committee:

- a) Oversees, through the City Auditor's Office, the operation of Council Policy CC026, Whistle-Blower Policy.
- b) Receives and approves an annual report on the Whistle-Blower Program, and forwards to Council for information.

BACKGROUND

The Whistle-Blower Program was launched on July 5, 2007. The Program is a governance initiative supporting Council's focus on accountability and reducing risk.

The Program is operated by the City Auditor's Office to establish an autonomous, independent mechanism to ensure all allegations are reviewed, assessed and appropriately investigated.

INVESTIGATION: ALTERNATIVES AND ANALYSIS

In 2013, the program received and assessed 57 new reports of alleged wrongdoing. Of those 25 resulted in further investigation, along with the carry forward of 62 investigations from previous years. Of the total of 87 investigations, 21 were closed with 3 reports substantiated. The City Auditor's Office investigated fifteen, five were referred to Management and five were referred to the Audit Committee Chair.

A synopsis of the substantiated reports, including management's actions, is provided as Appendix A of Attachment 1.

Stakeholder Engagement, Research and Communication

The Policy assigns responsibilities to the City Auditor and the City Manager to develop, implement and maintain an effective program. Any disciplinary action resulting from a substantiated report is the responsibility of management and shall be taken in accordance with Administration Policy HR-LR 002, *Labour Relations Policy*. The City Auditor communicates with the Administration Leadership Team to include actions taken for substantiated reports so that the outcomes can be reported to Council through Audit Committee.

Strategic Alignment

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The City Auditor's 2013 Whistle-Blower Annual Report provides Audit Committee and Council with information to support their oversight responsibility, through the City Auditor's Office, the operation of Council Policy CC026, *Whistle-Blower Policy*.

Social, Environmental, Economic (External)

This report has been reviewed for alignment with The City of Calgary's Triple Bottom Line (TBL) Policy Framework. No implications are identified.

Financial Capacity

Current and Future Operating Budget:

None. Operating funding for the Whistle-Blower Program is included in the City Auditor's Office budget.

Current and Future Capital Budget:

N/A

Risk Assessment

There are no significant risks associated with this report. The activities of the City Auditor's Office, including the Whistle-Blower Program serve to mitigate risk and are part of an effective governance structure.

REASONS FOR RECOMMENDATIONS:

Council Policy CC026, *Whistle-Blower Policy*, requires the City Auditor to report, on an annual basis, information related to investigations conducted during the year to Council through the Audit Committee.

Bylaw 48M2012 states that Audit Committee receives and approves an annual report on the Whistle-Blower Program, and forwards to Council for information.

ATTACHMENTS

1. Whistle-Blower Program 2013 Annual Report.