

# 2023 Annual Report and 2024 Operational Plan

Mike Macdonell, Auditor General

22 February 2024



CITY OF  
**VANCOUVER**

Office of the  
Auditor General

- Released in conjunction with 2024 Audit Plan (Jan 30<sup>th</sup>)
- Required to produce only an Annual Report
  - this is also the OAG’s 2024 Operational Plan
- See in one place how OAG has performed, where it is now, and where it’s headed
- First full year of operations – a number of “firsts”
  - 1<sup>st</sup> audit report
  - 1<sup>st</sup> annual report
- 5 audit reports issued
- 1 follow-up report on status of previous audit recommendations

# Team Update



- **Mandate** – To assist Council in holding itself and City administrators accountable for the quality of stewardship over public funds and for achievement of value for money in City operations
- **Mission** – To provide assurance that City of Vancouver services are delivered with due care for economy, efficiency and effectiveness
- **Goal 1** – To establish an independent whistleblower function within the OAG
- **Goal 2** – To produce objective, high-quality audits in accordance with Canadian Audit Standards
- **Goal 3** – To provide City departments with objective, helpful recommendations
- **Goal 4** – To produce a positive return on investment for Vancouver taxpayers

- **Goal 1:**  
To establish an independent whistleblower function within the OAG

KPI	2023 Target	2023 Actual	2024 Target
1.1 Number of investigators hired in 2023	2	-	2
1.2 Develop and operationalize procedures and infrastructure to support the OAG's independent whistleblowing function	Q4 2023	In progress	Q2 2024

- **Goal 2:**

To produce objective, high-quality audits in accordance with Canadian Audit Standards

KPI	2022 Actual	2023 Target	2023 Actual	2024 Target
<b>2.1 Number of reports produced</b>	1	6	6	5
<b>2.2 Proportion of audit files passing inspection by the Chartered Professional Accountants of BC (CPABC)</b>	n/a	100%	100%	n/a

- **Building Permit Fees – January**
- **Office Furniture Purchases – February**
- **Permitting Program Cost Recovery Model – May**
- **Park Board Revenue Management – November**
- **Vancouver Police Department Enterprise Risk Management –  
December**

- **Goal 3:**  
To provide City departments with objective, helpful recommendations

KPI	2022 Actual	2023 Target	2023 Actual	2024 Target
<b>3.1 Proportion of recommendations accepted by audited departments</b>	n/a	100%	100%	100%
<b>3.2 Proportion of recommendations endorsed by the AGC</b>	n/a	100%	100%	100%
<b>3.3 Proportion of recommendations fully implemented by audited departments within three years</b>	n/a	Fully measured in 2026	39%	Fully measured in 2026



- **Goal 4:**  
To produce a positive return on investment for Vancouver taxpayers

KPI	2022 Actual	2023 Target	2023 Actual	2024 Target
<b>4.1 Proportion of OAG five-year operational costs matched by positive financial impacts for the City attributable to our recommendations</b>	n/a	Fully measured in 2028	160%	100%

## Questions?



- THAT the Auditor General's report entitled "2023 Annual Report and 2024 Operational Plan" be received.