

# 2024 Annual Report and 2025 Operational Plan

Mike Macdonell, Auditor General

13 February 2025



CITY OF  
**VANCOUVER**

Office of the  
Auditor General

- Released in conjunction with 2025 Audit Plan (Jan 30<sup>th</sup>)
- Required to produce only an Annual Report  
– this is also the OAG's 2025 Operational Plan
- See in one place how OAG has performed, where it is now, and where it's headed
- Assumed responsibility for Whistleblower Policy
- 3 audit reports issued
- 2 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 the 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
- **2024 Goal 1** – To establish an independent whistleblower function within the OAG – now complete
- **2024 Goal 2 / 2025 Goal 1** – To produce objective, high quality audits in accordance with Canadian Audit Standards
- **2025 Goal 2** – To conduct timely and effective investigations of complaints received under the City’s Whistleblower Policy
- **Goal 3** – To provide City departments with objective, helpful recommendations
- **Goal 4** – To produce a positive return on investment for Vancouver taxpayers

- **2024 Goal 1:**

To establish an independent whistleblower function within the OAG

KPI	2024 Target	2024 Actual
1.1 Number of investigators hired in 2024	2	2
1.2 Develop and operationalize procedures and infrastructure to support the OAG's independent whistleblowing function	Q2 2024	Q3 2024  IT Q2 2025

- **2024 Goal 2 – 2025 Goal 1:**

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

KPI	2023 Actual	2024 Target	2024 Actual	2025 Target
<b>2.1 Number of reports produced</b>	6	5	5	6
<b>2.2 Proportion of audit files passing inspection by the Chartered Professional Accountants of BC (CPABC)</b>	100%	n/a	n/a	n/a

- **Childcare, Cultural and Social Non-Profit Leases – June**
- **Vancouver Police Department’s Organizational Performance Management – October**
- **Cybersecurity – December**

- **2025 Goal 2:**

To conduct timely and effective investigations of complaints received under the City's Whistleblower Policy

KPI	2025 Target
<b>2.1 Timely assessment of whistleblower reports</b>	10 days
<b>2.2 Implementation rate for recommendations stemming from investigations</b>	90% after 1 year



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

KPI	2023 Actual	2024 Target	2024 Actual	2025 Target
3.1 Proportion of recommendations accepted by audited departments	100%	100%	100%	100%
3.2 Proportion of recommendations endorsed by the AGC	100%	100%	100%	100%
3.3 Proportion of recommendations fully implemented by audited departments within three years	39% (7/18)	Fully measured in 2026	36% (12/33)	Fully measured in 2026

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

KPI	2023 Actual	2024 Target	2024 Actual	2025 Target
<b>4.1 Proportion of OAG five-year operational costs matched by positive financial impacts for the City attributable to our recommendations</b>	160%	100%	328%	100%

## Questions?



- THAT the Auditor General's report entitled "2024 Annual Report and 2025 Operational Plan" be received