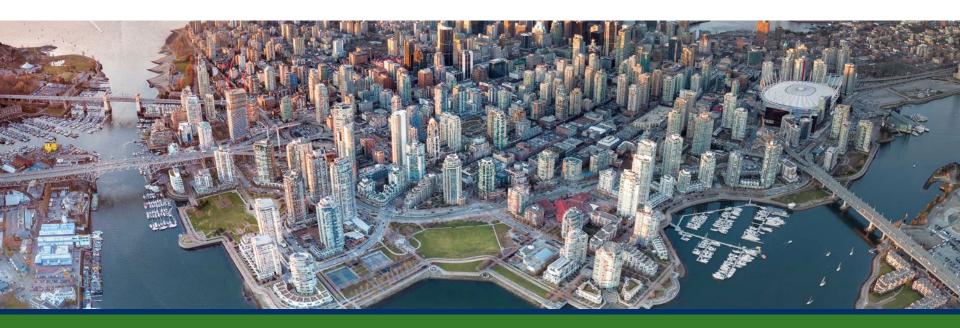
# 2024 Annual Report and 2025 Operational Plan

Mike Macdonell, Auditor General

13 February 2025





# Highlights



- 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
2.1 Number of reports produced	6	5	5	6
2.2 Proportion of audit files passing inspection by the Chartered Professional Accountants of BC (CPABC)	100%	n/a	n/a	n/a

# 2024 Reports



- 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
2.1 Timely assessment of whistleblower reports	10 days
2.2 Implementation rate for recommendations stemming from investigations	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	2024	2024	2025
	Actual	Target	Actual	Target
4.1 Proportion of OAG five- year operational costs matched by positive financial impacts for the City attributable to our recommendations	160%	100%	328%	100%

# 2024 Annual Report & 2025 Operational Plan



## Questions?



### Motion



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