

Report Date: July 8, 2025
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Meeting Date: July 22, 2025
[Submit comments to Council](#)

TO: Vancouver City Council

FROM: Chair of the Auditor General Committee

SUBJECT: Auditor General Committee Recommendations Transmittal Report

Recommendations

THAT Council approve the recommendations from the meeting of the Auditor General Committee, held on July 3, 2025, as follows:

- A. THAT Council request the Auditor General Committee Chair to send a letter to the Vancouver Police Board requesting them to fulfil prior requests to provide a written response to the Committee detailing if the Vancouver Police Department secured external cybersecurity expertise.
- B. THAT Council endorse the nineteen recommendations in the Report dated June 2025, entitled "Interim Whistleblower Report".

Council Authority/Previous Decisions

- On [November 4, 2020](#), pursuant to [Section 161](#) of the *Vancouver Charter*, Council established an Auditor General Committee to provide oversight to the Office of the Auditor General on behalf of Council.
- Pursuant to the [Procedure By-law 5.9](#), each standing committee is to report to Council on all matters resolved.
- Per the [Auditor General By-law 3.14](#), the Office of the Auditor General will report directly to Council on any investigations or inquiries conducted by the Auditor General.

Background

At the Auditor General Committee meeting on July 3, 2025, the Committee considered two reports, two presentations and made the recommendations identified above.

The reports are attached for reference:

- Appendix A: “June 2025 Follow-Up Report”, dated June 26, 2025 (provided for information only)
- Appendix B: “Interim Whistleblower Report”, dated June 2025

Conclusion

This report transmits the recommendations made by the Auditor General Committee at its meeting on July 3, 2025, for Council’s consideration.

* * * * *

Follow-Up Report

An update on the status of previous audit recommendations

June 2025



Message From the Auditor General

To the Mayor and Council of the City of Vancouver,

I am pleased to present my fourth follow-up report on the status of previous audit recommendations.

Where my audits identify opportunities for improvement in the economy, efficiency and/or effectiveness of the City's operations, I make recommendations aimed at addressing root causes. As Auditor General I, quite appropriately, have no ability to compel the City to implement my recommendations, so I ask Council to endorse them. And on behalf of Council's Auditor General Committee, every six months I follow-up on the status of these recommendations.

It is important to note that the status updates contained in this report have been provided by, and are the representations of, City management. My team has conducted no work to verify the information provided and we offer no assurance or any form of comment regarding its completeness or accuracy. As part of its oversight responsibilities and to ensure robust accountability, I encourage the Auditor General Committee to ask questions of audited departments concerning their representations, and to seek clarification or further information.

It is gratifying to see audited departments report progress on the vast majority of recommendations. I look forward to seeing further progress in the next semi-annual follow-up report to be presented to Council in December 2025.



Mike Macdonell, FCPA, FCA
Auditor General
Vancouver, B.C.

26 June 2025

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Audit Recommendations Status Overview

Recommendation Status Definitions

◆ **Fully or Substantially Implemented**

The department has fully addressed the recommendation and plans no further work.

◆ **Alternative Action Taken**

The department has taken actions that were not anticipated by the recommendation, but address the underlying issues.

◆ **Partially Implemented**

The department's actions to address the recommendation are in process.

◆ **No Substantial Action Taken**

The department has not, or has not yet, taken actions in response to the recommendation.

Figure 1

Progress Report History from December 2023 to June 2025

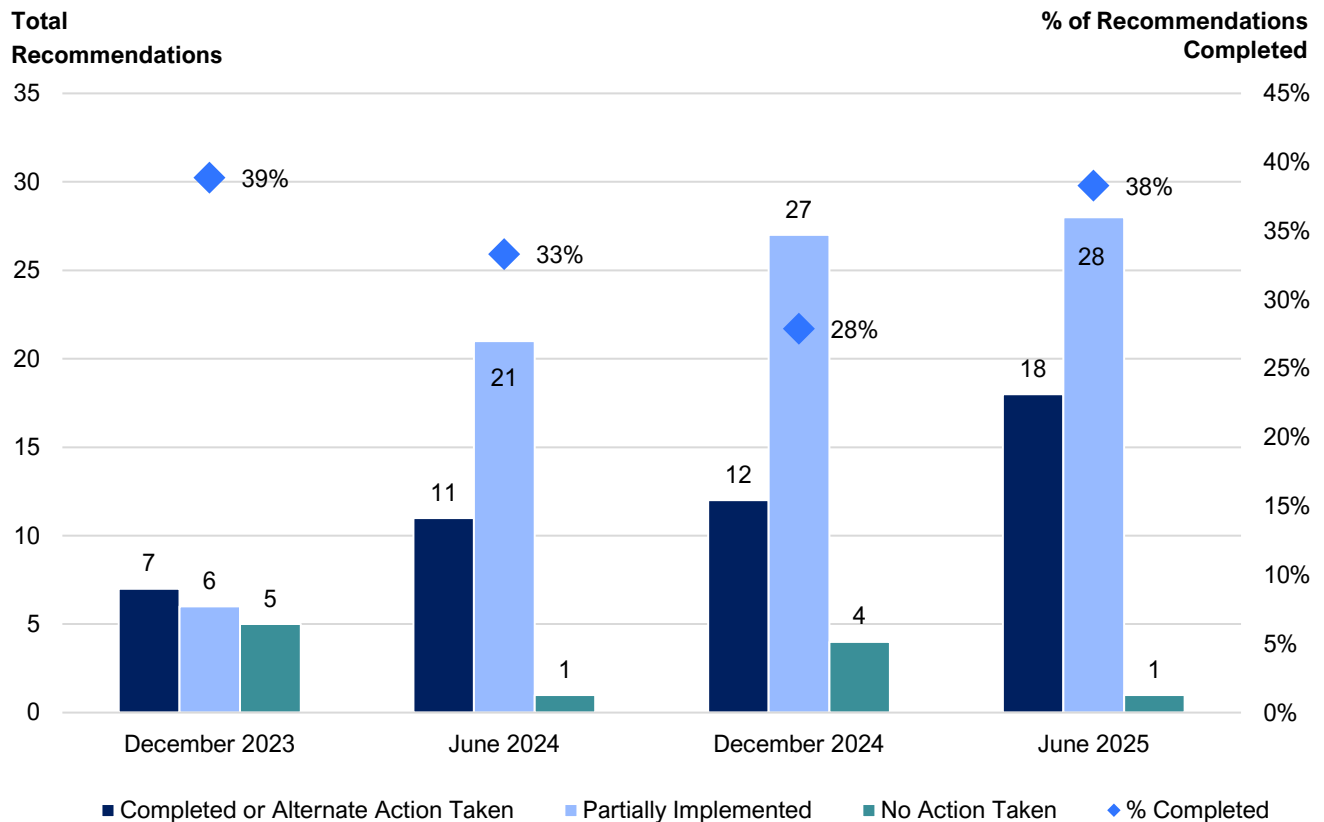


Table 1

Implementation Status of Audit Recommendations as at June 2025

Audit Report	Report Release Date	Audit Recommendations						
		Total	Completed or Alternate Action Taken		Partially Implemented		No Action Taken	
2025: Initial Follow-Ups								
Vancouver Police Department's Organizational Performance Management	Oct 2024	4	-	-	4	100%	-	-
Subtotal		4	-	-	4	100%	-	-
2023 - 2024: Subsequent Follow-Ups								
Childcare, Cultural and Social Non-Profit Leases	June 2024	10	3	30%	7	70%	-	-
Vancouver Police Department's Enterprise Risk Management	Dec 2023	9	3	33%	6	67%	-	-
Park Board Revenue Management	Nov 2023	6	2	33%	4	67%	-	-
Permitting Program Cost Recovery Model	May 2023	8	6	75%	2	25%	-	-
Office Furniture Purchases	Feb 2023	5	3	60%	2	40%	-	-
Building Permit Fees	Jan 2023	5	1	20%	3	60%	1	20%
Subtotal		43	18	42%	24	56%	1	2%
Grand Total		47	18	38%	28	60%	1	2%

INITIAL FOLLOW-UP

Management Progress Reports

Audit of the Vancouver Police Department's Organizational Performance Management

Vancouver Police Board's Overall Comments

The Vancouver Police Board welcomes the opportunity to provide updates on the Office of the Auditor General's recommendations to the Board on organizational performance management at the Vancouver Police Department. The Board remains committed to improving its ability to measure and report on the Department's quality, economy, efficiency, and effectiveness, built on the Department's strong foundation as a leader in evidence-based and data-driven policing in Canada. The Board and Department continue to consider the Recommendations and to work together on their implementation plan.

Vancouver Police Department's Overall Comments

The VPD has been working closely with the Vancouver Police Board ("Board") to advance organizational performance management and implement the recommendations from the Office of the Auditor General (OAG).

The VPD is an intelligence-led, data-driven organization and has done a significant amount of work over the years to demonstrate the quality, economy, efficiency and effectiveness of the policing services it delivers. For example, the VPD reports publicly and regularly to the Board and the community on its performance metrics and on public safety.

Work has been underway to incorporate the recommendations from the OAG team regarding organizational performance management at the VPD:

1. In October 2024, the Board and VPD held a joint workshop to discuss what reports and information the Board requires to assess performance in areas it oversees.
2. In the first quarter of 2025, the Board and VPD compiled an inventory of existing VPD reports that set and track performance. This includes a broad array of reporting from all three VPD Divisions.

Overview

Progress as at:

June 26, 2025

Audit report release date:

[October 31, 2024](#)

Presented to the Auditor General Committee:

December 5, 2024

Joint self-assessment conducted by:

- Vancouver Police Board
- Vancouver Police Department

Vancouver Police Department's Overall Comments Cont.

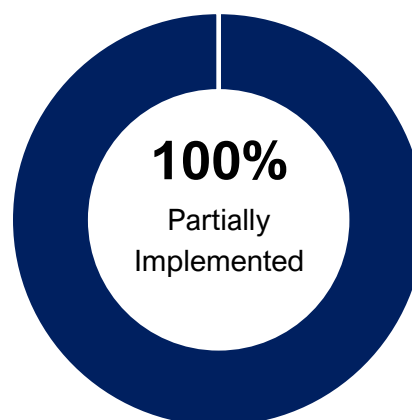
3. The Board-approved 2023 and 2024 Strategic Business Plan Year-End Report-Backs (dated April 25, 2024 and April 24, 2025) included noteworthy metrics directly and explicitly connected to each of the four goals in the 2022-2026 VPD Strategic Plan. These metrics reflect all four pillars of the [2019 Canadian Police Performance Metrics Framework](#) endorsed by the Canadian Association of Chiefs of Police (CACP), Public Safety Canada, and Statistics Canada.
4. The Public Safety Indicators (PSI) Report was updated to clarify that this quarterly report is explicitly “part of the organizational performance management framework of the VPD” as it “tracks key performance indicators related to community safety outcomes, community well-being measures, and how VPD serves the community” – three of the four VPD strategic goals.

As a result of this progress and the continued progress with the Board, this work remains ongoing. The VPD recognizes that there is value in further evolving its performance metrics and will continue to work with the Board to build on this progress.

The timing of this work aligns well with the lead up to the development of the new 2027-2031 VPD Strategic Plan. As a result, there will be an opportunity to update the VPD's approach to performance measurement and identify new key performance indicators that reflect the new strategic goals that will evolve out of the strategic goals currently in the 2022-2026 VPD Strategic Plan.

Figure 2

June 2025 implementation status of audit recommendations made in the Audit of the VPD's Organizational Performance Management report



Outstanding Recommendations

Recommendation 1

The Vancouver Police Board should revisit the performance-related information it requires from the Vancouver Police Department to effectively carry out its oversight responsibilities and:

- Set expectations with the Department for the level of performance that should be demonstrated through the delivery of business plans;
- Work with the Department to develop and approve the Department's key performance indicators (KPIs) and the performance measures that would be most appropriate in assessing its performance (e.g., baselines, targets and benchmarking); and,
- Develop guidelines for the VPD's reports to the Board that demonstrate the Department's service quality, economy, efficiency and effectiveness in achieving each of its strategic goals, as well as the Department's stewardship of financial resources.

The Vancouver Police Board Governance Manual should also be updated to reflect changes made from implementing this recommendation.

Self-Assessed Status	June 2025
Fully or Substantially Implemented	
Alternative Action Taken	
Partially Implemented	✓
No Substantial Action Taken	
Actions taken, results and/or actions planned	

The Board and Department held an initial joint workshop to clarify the reports and information the Board requires to assess performance in areas it oversees. The workshop was held on October 2, 2024. Following this joint workshop, through the end of 2024 and first months of 2025, the Department compiled an inventory of its existing reports to the Board, and the Board's Governance, Human Resources, and Finance, Audit and Risk Committees have each addressed with the Department the Board's expectations for the format and schedule of reports the Board requires to assess performance. The Board and Department had intended to hold a follow-up joint workshop in late May 2025 to further develop the Department's KPIs and performance measures; However, that workshop has been postponed to later in 2025.

Through the remainder of 2025, the Board's Governance Committee is expected to review and prioritize the goals and objectives set out in the current (2022-2026) VPD Strategic Plan, the Police Act and the Provincial Policing Standards to identify and/or clarify appropriate baselines, metrics and benchmarks for measuring performance. The Board Office is in receipt of the Department's:

- summary of the key performance highlights and noteworthy metrics from the Department's 2024 Strategic Business Plan Year-End Report-Back; and
- identification of KPIs found within existing reports to the Board, which will next be reviewed by the Governance Committee. Once the Board and Department hold the envisioned follow-up joint workshop, Board committees will then be expected to work with the Department to revisit the format and content of Department reports to ensure that the Department's KPIs and performance measures are adequately addressed in those reports.

The Board intends to consider consequential amendments to its Board Governance Manual once the above work is substantially complete.

Recommendation 2

In alignment with the expectations and guidelines set out by the Board, and building upon what is already in place, the Vancouver Police Department should update its approach to performance measurement to:

- Develop, monitor and establish regular reporting on a finite list of prioritized and meaningful (i.e. key) performance indicators which balance input, activity, output and outcome measures and are generally consistent over time in order to understand trends, assess impacts and demonstrate the economy, efficiency and effectiveness of its service delivery;
- Establish performance expectations;
- Identify which of its desired outcomes are measurable and develop processes to measure and report progress against a selection of these outcomes;
- Better leverage financial information to assess the effective and efficient use of its resources; and,
- Connect performance-related data across its various reports, where appropriate, to help draw conclusions about organizational performance.

The Vancouver Police Department should document its key performance indicators (KPIs) and performance measures and how these indicators map against goals and desired outcomes as well as the processes used to track, assess and demonstrate results in its performance measurement framework.

Self-Assessed Status	June 2025
Fully or Substantially Implemented	
Alternative Action Taken	
Partially Implemented	✓
No Substantial Action Taken	

Actions taken, results and/or actions planned

- A joint VPD-Board Fall Workshop was held on October 2, 2024. One topic under consideration was VPD reports submitted for Board and Standing Committee meetings. In advance of that meeting, the Board's Office compiled a comprehensive list of reports routinely provided by the VPD and reviewed by the Board, as well as a list of reports that the Board should receive and consider each year.
- In the first quarter of 2025, the Board and VPD compiled an inventory of existing VPD reports that set and track performance.
- The Board-approved 2023 and 2024 Strategic Business Plan Year-End Report-Backs (dated April 25, 2024 and April 24, 2025) included noteworthy metrics directly and explicitly connected to each of the four goals in the 2022-2026 VPD Strategic Plan. These metrics reflect all four pillars of the [2019 Canadian Police Performance Metrics Framework](#) endorsed by the Canadian Association of Chiefs of Police (CACPP), Public Safety Canada, and Statistics Canada.
- The year-end 2024 PSI Report presented to the Board on February 18, 2025 was updated to clarify that it is explicitly "part of the organizational performance management framework of the Vancouver Police Department (VPD)" as it "tracks key performance indicators related to community safety outcomes, community well-being measures, and how VPD serves the community" – three of the four VPD strategic goals. The quarterly PSI Report covers the following trends: violent crime, property crime, cybercrime, apprehensions under the Mental Health Act (MHA), traffic incidents with injuries reported to the Insurance Corporation of British Columbia (ICBC), traffic fatalities, calls for service, and priority 1 (P1) response times. These are high-level examples of outcome, output, and input measures.
- Furthermore, as requested by the Board's Governance Committee, the VPD drafted a brief summary of the key performance highlights and noteworthy metrics from the 2024 Strategic Business Plan Year-End Report-Back. This summary is valuable in the context of organizational performance management as it helps draw conclusions about the organizational performance of the VPD, and will be reviewed and discussed at an upcoming Governance Committee meeting.
- The timing of this work aligns well with the lead up to the development of the new 2027-2031 VPD Strategic Plan. As a result, there will be an opportunity to update the VPD's approach to performance measurement and identify new key performance indicators that reflect the new strategic goals that will evolve out of the strategic goals currently in the 2022-2026 VPD Strategic Plan.
- The VPD will continue to develop processes to measure and report progress towards its strategic objectives and desired outcomes. When appropriate and feasible, as the progress continues, the VPD will continue to track measurable outcomes that can be reasonably

attributed to VPD inputs, outputs, and activities, and demonstrate economy, efficiency, or effectiveness.

Recommendation 3

To strengthen meaningful public accountability and transparency, the Vancouver Police Department should ensure its public annual performance report includes reporting on actual results against planned results, performance successes and shortfalls (where applicable) and key performance indicators (KPIs).

Self-Assessed Status	June 2025
Fully or Substantially Implemented	
Alternative Action Taken	
Partially Implemented	✓
No Substantial Action Taken	
Actions taken, results and/or actions planned	

- The most important elements of the VPD's performance measurement framework are all made publicly available already. This includes:
 - [multi-year strategic planning process](#),
 - [annual strategic business plans and year-end report-backs](#) monitoring the implementation of the strategic plan,
 - [VPD's annual report](#),
 - macro-level quarterly Public Safety Indicator (PSI) reports – via the Board,
 - annual Crime Severity Index (CSI) report – via the Board,
 - [Community Satisfaction Survey reports](#), and
 - various financial and HR reports – via the Board.
- Collectively, these reports capture the four pillars and most of the standardized key performance indicators outlined in the [2019 Canadian Police Performance Metrics Framework](#).
- The Community Satisfaction Survey provides the VPD with data on public opinion and perceptions. Feedback from the community informs operational deployment and resource allocation at the VPD. It also provides key metrics that can be used to assess and track VPD performance over time. The VPD has conducted community satisfaction surveys for more than two decades. The BC Provincial Policing Standard 6.1.2(6) on Community Engagement that became effective in July 2023 requires police services to conduct community surveys at

least once every three years, but the VPD has historically exceeded this requirement and will continue to do so.

Recommendation 4

The Vancouver Police Department should enhance its processes that support performance management by:

- Strengthening its internal audit and evaluation capacities to assess whether programs or functions are working as intended to achieve stated goals; and,
- Introducing process improvements (e.g., automation and quality control), as needed, for data that the VPD will leverage as key performance indicators (KPIs).

Self-Assessed Status	June 2025
Fully or Substantially Implemented	
Alternative Action Taken	
Partially Implemented	✓
No Substantial Action Taken	

Actions taken, results and/or actions planned

- Two civilian professionals in the VPD Audit Unit are currently dedicated to meet VPD and Board demands, as well as mandatory audit requirements under the Provincial Policing Standards. The 2024-2026 VPD Audit Plan was reviewed by the Finance, Audit and Risk Committee and endorsed by the Board on November 21, 2024.
- In 2024, the VPD:
 - completed an [evaluation of the body-worn camera pilot project](#),
 - contracted out an independent external evaluation of the reimagined School Liaison Officer program, and
 - participated in a third-party evaluation of the Car 87/88, Moderate Crisis De-escalation Team, and the Liaison Nurse initiatives.
- The VPD is continuously looking for process improvement opportunities and will continue to look for areas where processes could be streamlined and automated. For example, there is already ongoing work to further automate the data analysis process supporting the quarterly PSI Report, where appropriate and feasible.
- Subject to funding opportunities and resource availability, the VPD will continue to evolve and streamline its performance management processes. Additional resource may be required to implement fully the OAG recommendations. The VPD notes that additional capital costs could be expected with technological implementation, automation, and integration – as well as resources required from our City of Vancouver partners. Previously,

the VPD has put forward multi-million dollar funding requests for projects that could have contributed to improve workflow and automate certain processes, and funding was not successfully obtained.

SUBSEQUENT FOLLOW-UPS

Management Progress Reports

Audit of Childcare, Cultural and Social Non-Profit Leases

Management's Overall Comments

Progress continues to be made on implementing the recommendations. With this update, we are reporting that 3 of the 10 recommendations have been fully or substantially completed (Recommendations 4, 5 and 8), 4 recommendations are on track to meet their target dates, and 3 recommendations will extend their target dates. Progress has been made on reducing the number of overholding agreements. Since December 2024, 4 have been completed and several agreements are being actively worked on.

Overview

Progress as at:

June 26, 2025

Audit report released:

[June 13, 2024](#)

Presented to the Auditor General Committee:

June 20, 2024

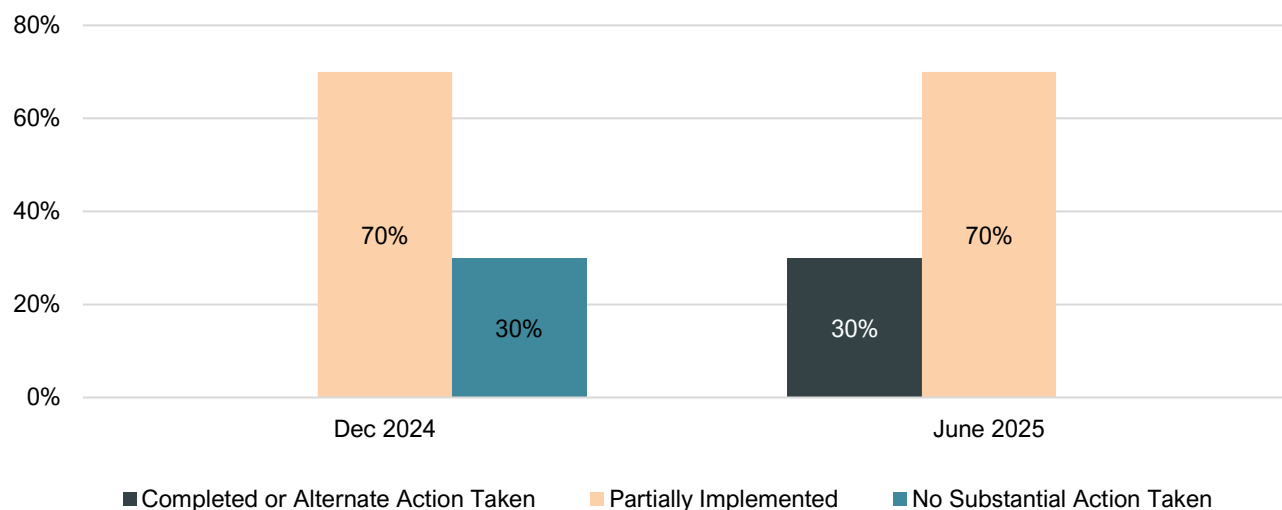
Self-assessment conducted by:

- Arts, Culture and Community Services

Figure 3

June 2025 implementation status of audit recommendations made in the Audit of Childcare, Cultural and Social Non-Profit Leases

% of
Recommendation



Outstanding Recommendations

Recommendation 1

The City should define performance metrics and targets for non-profit leasing in its social services portfolio to enable monitoring and tracking of progress toward meeting the strategic objectives outlined in its approved strategies.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

The target date for this Recommendation has moved to Q4 2025.

In response to this recommendation and as stated in the Management Response, ACCS has developed a process to monitor and track public service requirement (PSR) metrics articulated in individual leases, rather than quantity metrics. This includes aggregate metrics to assess how organizations are fully, partially, or not meeting objectives set out in lease agreements. A new PSR template has been created and will be used with any new lease agreements. Social Infrastructure will work with Partner Agreements in advance of completion date to determine how the aggregate metrics are gathered and used.

Additionally, the City-wide Public Infrastructure Investment Framework (PIIF) (in development) will include levels of services for social facilities. It will be calculated on existing size of social facilities per population and then extrapolate to calculate the size for future population growth in 10 years. The PIIF will include financial monitoring and tracking of progress towards the desired 10-year size target.

Target date for completion/implementation Q4 2025.

Recommendation 2

The City should fully implement its Non-Profit Lease Management (NPLM) Framework by developing supporting processes, procedures and templates. Implementation should include developing a project plan that identifies responsibilities for executing the plan, timelines for implementation and a deadline for completion.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

This Recommendation is on track.

In the Management Response, ACCS and SPSO (previously BPPS) committed to completing an implementation project plan by September 30, 2024, which was completed. Implementation is currently on track according to this plan. Since the plan approaches the implementation of the NPLM Framework in a staged process, implementation completion may evolve over time. The steps of the implementation project plan as outlined are planned to be fully implemented by December 31, 2025, pending any unforeseen issues or required updates.

Recommendation 3

The City should review its funding model supporting childcare initiatives to ensure better alignment with senior-level government initiatives.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

This target date for this Recommendation has moved to Q3 2025.

Initial staff conversations with the Province have occurred regarding the funding model for \$10 a day childcare and the possibility of receiving funding from the Province for childcares using City spaces and for new City childcare spaces that are coming online. Discussions with the Province were delayed respecting the interregnum resulting from the fall election. The revised target date for these discussions is Q3 2025.

Staff are also engaged in exploring cost recovery opportunities through the NPLM framework which may include additional opportunity for alignment with senior-level government initiatives.

Recommendation 4

The City should evaluate its current processes for storing and managing lease information to determine if it can more efficiently and effectively maintain an accurate, comprehensive list of childcare, cultural and social non-profit leases to better enable effective tracking and monitoring of the non-profit lease portfolio.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented	✓	
Alternative Action Taken		
Partially Implemented		
No Substantial Action Taken		✓
Actions taken, results and/or actions planned		

This Recommendation is complete.

Partner Agreements met with Social Infrastructure, Cultural Spaces, Childcare and Real Estate Services to identify the needs of each group for storing and managing lease information to maintain a list to enable effective tracking and monitoring of the non-profit lease portfolio, as well as available tools. Based upon those needs, Partner Agreements developed a procedure, documented by a Decision Note, which was completed prior to the March 31, 2025 target date. The procedure notes that Partner Agreements maintains the master list, that due diligence is completed to verify the information in the master list, and that quarterly checks will be made with the other teams' information to ensure that their teams' lists match Partner Agreements' master document. Other teams maintain their own lists for different work purposes.

Recommendation 5

The City should ensure that adequate and consistent document retention practices are in place across all service groups involved in the selection of non-profit lease operators to support the principles of open, transparent and accountable decision-making.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented	✓	
Alternative Action Taken		
Partially Implemented		
No Substantial Action Taken		✓

Actions taken, results and/or actions planned

This Recommendation is complete.

Partner Agreements worked with Social Infrastructure, Cultural Spaces and Childcare to document a new practice specifying which documents will be kept and in which format (digital etc.) for operator selections. The practice aligns with City policies, procedures and other guidelines pertaining to document retention. This practice was reviewed and approved by the target date of March 31, 2025.

Recommendation 6

The City should ensure it takes a systematic approach to monitoring lease requirements for all operators by implementing a formal lease monitoring process including the documentation of the results of periodic reviews.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

This Recommendation is on track.

Prior to the audit, a project was underway to add NPOs to the lease monitoring program in groups. In accordance with that project, all NPOs who have reporting requirements have submitted their reporting for 2024 and reviews are currently underway. Partner Agreements anticipates meeting the deadline identified in the Management Response of December 31, 2025, for onboarding and reviewing all applicable social and cultural leases.

Recommendation 7

The City should determine how often it reviews an operator's priority status and when to seek Council approval. The review process should be informed by the results of performance monitoring activities identified in Recommendation 6.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	
No Substantial Action Taken		✓

Actions taken, results and/or actions planned

This Recommendation is on track.

This Recommendation focuses on childcare, and the priority status for VSOCC. Staff plan to engage a consultant in 2025 to do a review of operator prioritization and the potential for an operator pre-qualification practice to be put into place. This project is at a preliminary stage and is expected to be able to meet the deadline identified in the Management Response of March 31, 2026.

Recommendation 8

When renewing non-profit leases, the City should include in the renewal rationale the outcome of formal operator performance monitoring, including an assessment of the delivery of intended public benefits and whether there is continued alignment between the use of the space with City strategies and priorities.

Self-Assessed Status	June 2025	December 2024
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Fully or Substantially Implemented	✓
Alternative Action Taken	
Partially Implemented	✓
No Substantial Action Taken	

Actions taken, results and/or actions planned

This Recommendation is complete.

Partner Agreements has implemented a new procedure for renewals which requires a renewal rationale that includes consideration of the outcome of the formal operator performance monitoring (including an assessment of the delivery of intended public benefits and an assessment of whether there is continued alignment between the use of the space and City strategies and priorities for renewals). This work was completed in consultation with Social Infrastructure, Cultural Spaces, Childcare and Real Estate Services. The procedure was documented in the form of changes to the NPLM Framework and was completed prior to the target date of March 31, 2025.

Recommendation 9

The City should reduce the number of leases in overhold for longer than one year and implement policies and procedures to limit the number of leases in overhold and the length of the overhold period. This includes:

- Establishing a priority and timeframe for addressing all leases currently in overhold;
- Establishing primary accountability for managing overhold leases; and,

Annual reporting of all overhold leases to Council for review and approval.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

This Recommendation is on track.

In the Management Response, ACCS committed to drafting a priority and timeframe document (completed December 31, 2024) and all leases have been assigned a priority level. In the Management Response, ACCS committed to an assessment of the overholding reporting process and approach to be completed by December 31, 2024 and this has been completed. The number of leases in overholding in the report has been reduced to 19 from 34, with 4 signed since the update provided to the Committee in December 2024.

Recommendation 10

The City should provide Council with information on the full extent of the City’s financial contribution to non-profit organizations receiving lease grants. This reporting should include information such as:

- Estimated operating and capital maintenance costs for each lease to be incurred by the City, to inform leasing decisions;
- Actual maintenance and capital costs incurred by the City;
- The full value of the City’s financial contribution to each operator (e.g., maintenance, lease grant, operating grant); and,
- Other pertinent information as identified by Council.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

This target date for this Recommendation has been extended to May 2026.

In the Management Response, ACCS committed to assessing whether estimating operating and capital maintenance costs is possible at the lease level and to assess the full value of the financial contribution to non-profit tenants either at the lease or portfolio level. This work was completed by the March 31 target date and found that due to systems limitations, it would not be possible to provide reporting at the lease / operator level for actual operating and capital maintenance costs without significant effort and time. However, changes have been made to REFM and Finance’s procedures, so that starting in 2026, reporting will be possible at the portfolio level for 2025 actual operating and capital maintenance costs. These amounts will be reported in the annual Grant Impact Report in 2026, reflecting the 2025 actual amounts.

In addition, new leases with new / current operators will include the operating and capital estimates in each report that is sent to Council for approval, and will be included in the annual Grant Impact Report.

Audit of the Vancouver Police Department's Enterprise Risk Management

Vancouver Police Board's Overall Comments

The Vancouver Police Board (VPB) welcomes the opportunity to provide updates on the Office of the Auditor General's Recommendations to the VPB on Enterprise Risk Management at the Vancouver Police Department (VPD).

The VPB, along with the VPD, is mindful of the fact that the full implementation, improvement, and maturity of ERM at the VPD is an on-going, long-term process. The VPB is committed to providing the oversight and governance required in order for the VPD to deliver an effective ERM program.

Vancouver Police Department's Overall Comments

The Vancouver Police Department (VPD) welcomes the opportunity to provide updates on the Office of the Auditor General's Recommendations to the VPD on Enterprise Risk Management (ERM).

The VPD is mindful of the fact that the full implementation, improvement, and maturity of ERM at the VPD is an on-going, long-term process. The VPD, combined with the oversight and governance of the Vancouver Police Board (VPB), is committed to delivering an effective ERM program.

Overview

Progress as at:
June 26, 2025

Audit report release date:
[December 7, 2023](#)

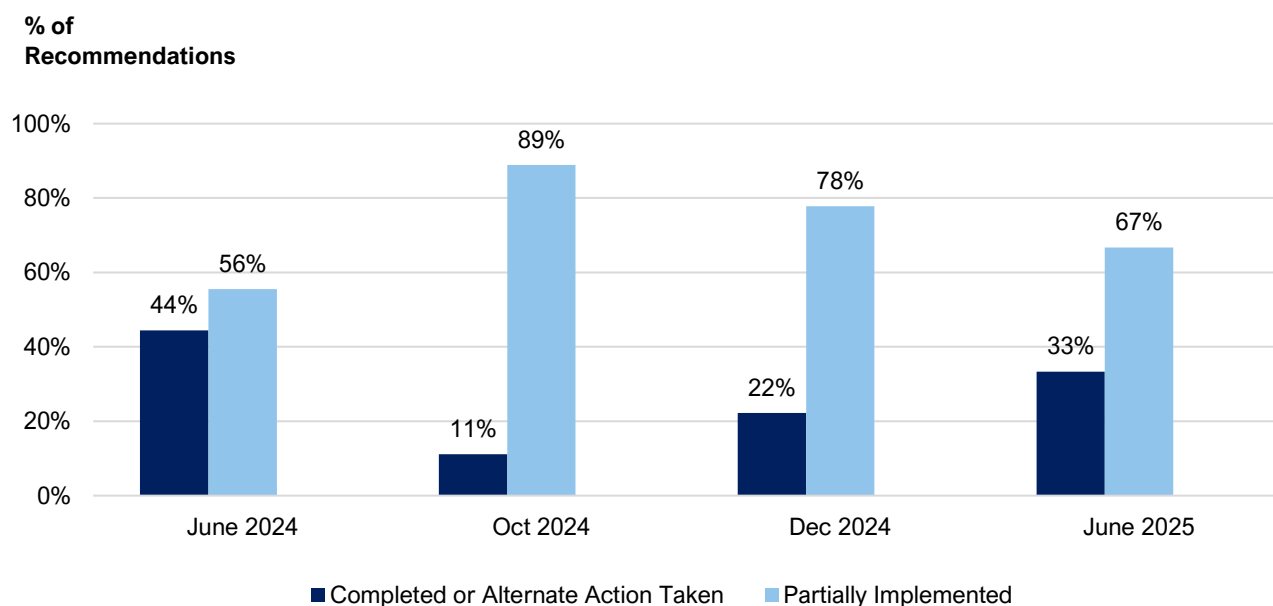
Presented to the Auditor General Committee:
January 16, 2024

Joint self-assessment conducted by:

- Vancouver Police Board
- Vancouver Police Department

Figure 4

June 2025 implementation status of audit recommendations made in the Audit of the VPD's Enterprise Risk Management report



Outstanding Recommendations

Note: The Vancouver Police Board's December 2024 progress report has been superseded by the February 2025 progress report presented by Jason Murray, Board Executive as "additional information" to the Auditor General Committee at their February 13, 2025 meeting.

Recommendation 1

The Vancouver Police Board should clarify and expand sections of its Board Governance Manual relating to oversight of enterprise risk management such as:

- A statement that identifies the Board as the overseer of enterprise risk management for the Vancouver Police Department and describes what this entails;
- A definition of risks including key risk categories the Board oversees such as: hazards, material, strategic, financial, reputational, governance, operational and other;
- The roles of the Board and Chief Constable in defining and communicating the levels and types of risks the organization is willing to accept;
- The Board's expectations for when and how the Department should seek Board guidance or approval on managing enterprise risks; and,
- The Board's Standing Committee responsibilities for the oversight of financial and non-financial risk management.

Self-Assessed Status	June 2025	February 2025
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

The VPB has started work on drafting amendments to its Board Governance Manual (Manual) to address this Recommendation. In consultation with the Chief Constable of the VPD, the necessary revisions will aim to formalize the VPB's oversight and governance role over enterprise risk management, while respecting the Chief Constable's operational independence. The Board anticipates that it will consider committee proposals to amend the Manual to respond to this Recommendation at its October 2025 meeting.

On June 20, 2024, the VPB approved the following ERM Categories for the VPD:

- Operational – risks arising from the performance of policing duties
- Financial – risks arising from events that place a significant strain, or will have a significant impact, on the financial resources of the VPD
- Strategic – risks arising from broader geo-political, socio-economic, demographic, or natural emergency events
- Legal and Regulatory – risks arising from legislation, regulation, standards, case law, contract, or agreement
- Public Trust – risks arising from any practice, act, or omission that may affect the public's trust of the VPD or damage the VPD's reputation
- Technological – risks arising from emerging technological developments or threats to VPD technological infrastructure

Also on June 20, 2024, the VPB approved the following risk appetite statement (RAS) for the VPD:

The Vancouver Police Department (VPD) is dedicated to ensuring the safety and security of Vancouver. The VPD acknowledges the inherent and dynamic nature of policing and the importance of adapting to evolving risks and challenges. Our risk appetite prioritizes proactive enterprise risk management best practices for operational, financial, strategic, legal, public trust, and technological risks. Our risk appetite underscores the importance of continuous learning to enhance the effectiveness and efficiency of the VPD in achieving its strategic goals and delivering on our core public safety responsibilities.

Prior to completing the revisions to the Manual, the VPD will be concurrently developing an ERM Framework based on the ISO 31000 ERM Standard. The details of the Framework, which will be reviewed, modified (if necessary), and approved by the VPB prior to its implementation, will be

valuable in finalizing the details of the of the Manual's ERM-specific revisions. The VPD advises that the completion of the Framework is anticipated for August 2025.

Recommendation 3

The Vancouver Police Board should introduce consistent mechanisms to implement the Board's risk management direction, such as:

- A process for the Board's involvement in the development of an enterprise risk management policy and processes, and the development and management of departmental risk registers;
- A schedule to review and approve the Vancouver Police Department's enterprise risk register at least annually; and,
- Processes through which the Board can obtain reasonable assurance that the Department's risk management, internal control systems, and information systems are properly designed, reliable and operating effectively to prevent and mitigate risks, including elements such as:
 - Reporting, testing and third-party validations; and,
 - Regular reporting from management or direct oversight of the Department's internal audit function.

Self-Assessed Status	June 2025	February 2025
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

On June 20, 2024, the VPB approved an ERM policy (Policy) for the VPD. Any proposed substantive revisions to the Policy must be first endorsed by the VPD Executive and tabled before the VPB's Finance, Audit, and Risk Committee (Committee). The Committee will discuss the proposed revisions and provide direction to the VPD (if necessary). Once the Committee is satisfied that the proposed revisions to the Policy have merit, the Committee will endorse the revisions and forward them the VPB for discussion and approval.

On April 10, 2025, the VPB decided it will schedule its annual formal review and approval of the VPD's Enterprise Risk Register (Register) at or around the Board's November meeting, with the first review taking place in November 2025.

As previously mentioned, the VPD will be developing an ERM Framework based on the ISO 31000 ERM Standard, and they anticipate that the Framework will be tabled to the Committee in August 2025. The VPB has asked the VPD to address the third sub-recommendation of this Recommendation in the Framework.

Recommendation 4

The Vancouver Police Board should include enterprise risk management as a knowledge area in the curriculum of its annual board development program.

Self-Assessed Status	June 2025	February 2025
Fully or Substantially Implemented	✓	
Alternative Action Taken		
Partially Implemented		✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

As previously reported, the VPB's Directors undertook initial ERM orientation in January 2024. Further to this, on April 10, 2025, the Directors, along with the VPD Executive, participated in an in-house ERM workshop. A substantial component of that workshop was an educational component that focused on the following:

Defining risk, enterprise risk, and ERM

- ERM Categories
- The Standard's Risk Management Process, specifically:
 - Risk Identification
 - Risk Analysis
 - Risk Evaluation
 - Risk Treatment
- Review of the VPD ERM Register

The Board additionally anticipates including enterprise risk management as an item for ongoing knowledge and training at annual strategic planning sessions going forward or, alternatively, as a board-supported educational item for ongoing Director development.

In addition, the Provincial Government mandates training for all police boards and that training is anticipated to include enterprise risk management. The new BC Police Board Training Program is

a three-course training program tailored to police boards. The Province expects all Directors to complete the three courses during their term.

Recommendation 5

The Vancouver Police Department should:

- Develop an enterprise risk management framework. This framework should include, at a minimum:
 - Clearly documented procedures to identify, assess, manage, and oversee its enterprise risks;
 - Communication procedures to enable consistent understanding of enterprise risk by all relevant stakeholders; and,
- Develop an enterprise risk management policy that includes:
 - A requirement for management to apply enterprise risk management principles in managing department-wide risks;
 - Policy aims such as how risk management will assist the Department; and,
- Specific responsibilities and accountabilities related to managing enterprise risks for units and individuals throughout the Department.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

Developing an ERM framework (Framework)

As previously reported, the VPB approved ISO 31000 as the ERM Standard (Standard) for the VPD on April 25, 2024. This commitment was further advanced on October 31, 2024, where the VPB approved a motion by its Finance, Audit, and Risk Committee (Committee) that requires the VPD to establish and maintain an ERM Framework and obtain VPB feedback on the Framework.

The Standard's Framework consists of the following elements:

- Leadership and Commitment
- Integration
- Design and Implementation

- Evaluation and Improvement

The following is a high-level summary of progress to-date on each of the above-listed elements:

Leadership and Commitment

Senior management must actively support risk management initiatives, ensuring alignment with organizational objectives, and fostering a risk-aware culture. As a critical first step towards achieving these, and consistent with the Standard, the VPB and VPD have committed to the development, implementation, and continuous improvement of ERM at the VPD. The VPB has formally added ERM as a focus of reporting by the VPD to the Committee. The VPD has created the ERM Section, which is organizationally situated within the VPD's Support Services Division.

Integration

In the long-term risk management should be embedded across all departments, including finance, operations, and IT, rather than being siloed. To make progress towards this long-term goal, the ERM Section reviews all reports that go to the VPD Executive and the VPB, as well as actively participating on the VPD's Senior Leadership Team and the Committee. These processes cover the breadth of strategic issues for the VPD, along with potential and current enterprise risks.

Design and Implementation

Organizations must tailor ISO 31000 to their unique needs, creating a risk appetite statement (RAS), and ERM Categories. ERM Categories for the VPD are listed in the response to Recommendation 8 and the VPB-approved RAS for the VPD is:

The Vancouver Police Department (VPD) is dedicated to ensuring the safety and security of Vancouver. The VPD acknowledges the inherent and dynamic nature of policing and the importance of adapting to evolving risks and challenges. Our risk appetite prioritizes proactive enterprise risk management best practices for operational, financial, strategic, legal, public trust, and technological risks. Our risk appetite underscores the importance of continuous learning to enhance the effectiveness and efficiency of the VPD in achieving its strategic goals and delivering on our core public safety responsibilities.

Evaluation and Improvement

Organizations must track the effectiveness of their risk management practices, refine them as needed, and adapt to changing risks. Individual enterprise risks are regularly reviewed and assessed, but this is element is also a long-term, on-going process that requires a commitment to continuous improvement.

Awareness of the creation of the ERM Section has begun to permeate throughout the VPD. For example, front-line staff enquire to seek guidance on numerous issues directly associated with liability and what controls are in place, or are required, to

control liability risk. Such controls include confirming insurance requirements and coverage (with the City of Vancouver’s Risk Management) for VPD community programs and events, and the need for waivers with the appropriate indemnification and hold-harmless language.

Supervisors and senior managers seek guidance on operational issues that are more oriented towards enterprise risk, such as what enterprise risks should they be aware of when considering an operational or investigative plan towards a public safety issue.

On a daily basis, the ERM Section meets and/or discusses with other VPD Sections that are needed to assess and respond to enterprise risks. These Sections include: Financial Services; Planning, Research, and Audit Services; and Information and Privacy Services.

An ERM Framework, based on the Standard, is anticipated to be provided to the Committee for its feedback in August, 2025.

Develop an ERM Policy

As previously reported, an ERM policy has been developed and approved. The policy does assign responsibilities to the VPD’s ERM Section and to Risk Owners; however, as the VPD’s ERM program matures, consideration will be given to revising the policy to specify responsibilities of other VPD Sections/Units.

With regard to policy aims, the ERM policy does state that “the successful management and mitigation of enterprise risk is an important factor in effectively and efficiently achieving the VPD’s strategic priorities and delivering the VPD’s core public safety responsibilities, while building on public trust.”

Recommendation 7

The Vancouver Police Department should support the successful implementation of enterprise risk management by:

- Ensuring it has sufficient resources, expertise and capacity to effectively develop, and implement enterprise risk management; and,
- Exploring training opportunities for senior leaders and other relevant Department personnel to ensure there is a consistent vision for what enterprise risk management can bring and commitment to its implementation throughout the Department.

Self-Assessed Status

June 2025

December 2024

Fully or Substantially Implemented

Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

A training session on ERM was delivered to the VPD’s Senior Leadership Team on March 12, 2025. This session included the following learning points:

- Defining risk, enterprise risk, and ERM
- ERM Categories
- The Standard’s Risk Management Process, specifically:
 - Risk Identification
 - Risk Analysis
 - Risk Evaluation
 - Risk Treatment
- Case studies
- Introduction to the Register
- Introduction to the concept of Risk Owners
- Role of the VPB
- Who to contact if you have a concern about a risk.

Training and education sessions will be an on-going necessity that will have to be delivered to new senior managers and refreshers to existing managers.

Recommendation 8

The Vancouver Police Department should develop a risk register that includes:

- Risks identified by internal and external stakeholders during its strategic planning sessions and facilitated unit-level risk assessment sessions;
- Risks identified at Vancouver Police Board planning sessions and risk assessments conducted at these sessions;
- Assignment of identified risks into categories to ensure that risks affecting similar functions, units and areas are clearly flagged to highlight areas of focus;
- Units and individuals that are accountable for and contribute to the management of individual risk items;
- Documentation on the effectiveness of risk treatments; and,

- Risk thresholds, as developed with the Board.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

As previously reported, the VPD has developed a Register which has most of the fundamentals required of ERM risk registers and the VPD acknowledged the OAG's advice in terms of how it can be improved. Specifically, the assessment of risk controls and treatments in order to determine their effectiveness in mitigating a specific enterprise risk.

In previous interviews with the OAG's staff, the VPD agrees with their opinion that a fully complete and mature ERM Register takes years to develop and implement. To properly implement ERM, the ERM Section will have to: meet with many internal stakeholders; analyze identified risks; assist stakeholders in developing risk treatments and corresponding action plans; evaluate the effectiveness of risk treatments, and; report to the VPD Executive and the VPB on those results – and do so for every enterprise risk.

Each enterprise risk in the register has been categorized into one of the following VPB-approved ERM Categories:

- Operational – risks arising from the performance of policing duties
- Financial – risks arising from events that place a significant strain, or will have a significant impact, on the financial resources of the VPD
- Strategic – risks arising from broader geo-political, socio-economic, demographic, or natural emergency events
- Legal and Regulatory – risks arising from legislation, regulation, standards, case law, contract, or agreement.
- Public Trust – risks arising from any practice, act, or omission that may affect the public's trust of the VPD or damage the VPD's reputation
- Technological – risks arising from emerging technological developments or threats to VPD technological infrastructure

Risk Owners provided updates to their respective ERM Risks in October 2024 and March 2025. On April 10, 2025, the VPD Executive participated in an in-house ERM workshop with the VPB Directors, during which the proposed Register featured prominently. The VPD will submit the Register to the VPB for formal review and approval, likely in November 2025.

The Register will be regularly reviewed and modified to better record risk controls and comment on the effectiveness of the controls. This will be an on-going process.

Recommendation 9

The Vancouver Police Department should use enterprise risk management assessments to help set objectives, make strategic decisions and allocate resources.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

On a multitude of topics, the ERM Section of the VPD continues to review and assess every report, and participates in every discussion, with the VPD Executive. This includes (but is not limited to):

- Proposed new policy or revisions to existing policy;
- The VPD's 2025 Strategic Business Plan;
- Proposed re-allocations of human resources;
- Financial and budgetary matters;
- Evaluation of programs or projects;
- VPB Regular and In-camera meetings;
- VPB Finance, Audit, and Risk Committee meetings;
- Meeting with VPD Section managers to provide risk management advice;
- Reviewing Memoranda of Understanding and other agreements;
- Liaising with City of Vancouver Risk Management to ensure insurance requirements are met; and,
- Liaising with City of Vancouver Legal Services for advice on indemnification or hold-harmless language in agreements (when required).

The VPD's current Strategic Plan concludes at the end of 2026 and ERM considerations will be a notable part of the development of the new Strategic Plan and whatever that Plan's Strategic Goals are.

Audit of Park Board Revenue Management

Management's Overall Comments

Park Board staff's progress on the Auditor General's recommendations since the December 2024 update primarily focused on recommendation 3, with completion of a Comprehensive Fee-setting Framework. The Framework was approved by the Park Board and provides guiding policy following a benefit-based approach to connect public investment and user fees to the amount of greater public benefits that different service lines provide across various individual and user groups.

Completion of the Framework also supports the continued implementation of other recommendations, including full costing, targets, and reporting on fees and actual revenues, understanding that delivery is contingent on available capacity and resources.

Overview

Progress as at:
June 26, 2025

Audit report released:
[November 7, 2023](#)

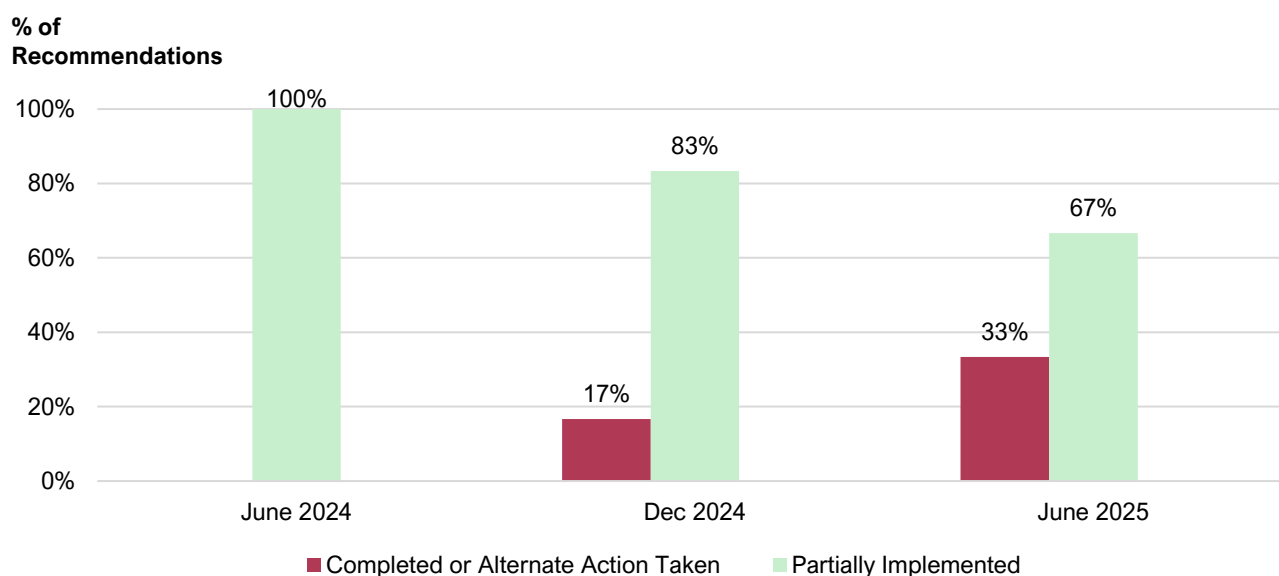
Presented to the Auditor General Committee:
December 7, 2023

Self-assessment conducted by:

- Vancouver Board of Parks and Recreation

Figure 5

June 2025 implementation status of audit recommendations made in the Audit of Park Board Revenue Management report



Outstanding Recommendations

Recommendation 2

For revenue-generating service areas, the Park Board should define and document service delivery objectives to guide operational decision-making and future investment. Plans should provide short to medium-term outlooks for service areas and be regularly reviewed and updated.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

Staff previously completed a business plan pilot for Bloedel Conservatory to complete phase 1, including templates and tools for application to other service lines. Opportunities to continue delivering this recommendation were identified within ongoing projects and are currently being progressed through the Park Board Parking Strategy and Golf Services Plan. This work to define and document service delivery objectives is proceeding at a pace supported by staff capacity.

The ability of the completed business plan for Bloedel to successfully guide decision-making and future investment is also being tested and considered through Capital and Service Plan budget processes to better understand how staff apply this work and its success on returning on initial investment.

Recommendation 3

The Park Board should strengthen its fee-setting processes by implementing a comprehensive fee-setting framework that includes:

- Principles for determining revenue categories where user fees should and should not be charged;
- Criteria to categorize services based on various factors such as the types of services, users and uses, affordability and accessibility;
- Methods for determining service cost-recovery ratios to enable metrics for target setting and tracking of operational and financial performance;
- Rationale and conditions for fee reductions or waivers; and,

- A periodic process to reassess service categorizations and revenue objectives for existing services.

The revised framework should account for differences in the types of services provided between the Recreation Services and Business Services departments. The Park Board should also update its *Fees and Charges Policy* to reflect adjustments to the fee-setting processes outlined above.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented	✓	
Alternative Action Taken		
Partially Implemented		✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

The Comprehensive Fee-setting Framework was completed and approved by the Park Board on April 14th, 2025. The Framework was developed to strengthen fee-setting processes, including principles for determining categories where user fees should be charged (or not), criteria to categorize service lines; methods for determining service cost-recovery ratios, rationale for reductions or waivers, and to establish a process for reassessing service categories and revenue objectives. An appendix to the Framework includes an updated *Fees and Charges Policy* reflecting adjustments to fee-setting processes.

By determining public investment through a benefits based approach where fees are set relative to the amount of public good provided by a service, the Framework ensures that the Park Board strengthens its fee-setting processes to more effectively manage revenue generation and delivery of public benefits.

Full implementation of the Framework is expected to span several successive Fees and Charges Update cycles to accommodate completion of full costing for revenue generating service lines and mitigate impacts to Park Board revenues as the Framework is applied.

Recommendation 4

The Park Board should incorporate in its updated fee-setting framework an evaluation of full costs for each service area to strengthen the correlation between fees charged and the underlying costs, and define the types of costs it intends to recover through its fees.

Self-Assessed Status	June 2025	December 2024
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Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

A method and tools for evaluating full costs was previously developed as part of the phase 1 business plan for recommendation 2. The process for utilizing full costing to determine fees is described through the completed fee-setting framework for recommendation 3, including the application of recovery rates to full costs to determine fees based on the relative amount of public good provided by each revenue generating service line.

Evaluation of full costing across all Park Board revenue generating service lines is expected to be a significant exercise informing multiple annual Fees and Charges Updates, completed at a pace that staff capacity and resources allow.

Recommendation 5

The Park Board should define performance metrics for all revenue-generating service areas to enable monitoring and tracking of progress toward service delivery, revenue objectives and overall strategies. Performance metrics should:

- Be meaningfully designed to align with the performance and strategic objectives of the service area;
- Have defined targets with timeframes for completion;
- Have defined intervals and audiences for reporting;
- Include up-to-date documented procedures for calculation; and,
- Include a process to ensure that performance metrics are accurately calculated.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

Four types of service metrics were previously created for the Bloedel Conservatory business plan, developed for recommendation 2, to help manage performance and risk. These metrics are being integrated into ongoing internal process improvements for performance tracking and setting revenue objectives.

Performance metrics for other specific service lines are also being developed through strategic planning initiatives in-progress within staff work plans, based on the provided foundation and for increased efficiencies in implementing the Auditor General's recommendations across the Park Board's revenue generating service lines.

Recommendation 6

The Park Board should report on actual revenues versus expenditures including all relevant costs to track the achievement of revenue objectives by service areas.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

As part of the quarterly financial review process, Park Board staff review actual results against budget targets, including revenues by service line.

With completion of the fee-setting framework, Park Board staff can develop revised fees with this process as full costing is developed for each service. Application of the framework will provide for more meaningful analysis of actual revenue/costs against revenue objectives for each revenue generating service line. Full implementation will ensure more comprehensive revenue objectives and inform fee setting.

Audit of the Permitting Program Cost Recovery Model

Management's Overall Comments

Deployment of time entry in selected work areas as part of the Permitting Improvement Project provides a source of data that will be considered as part of the 2026 fee review process, and to assess any areas for further follow up.

Overview

Progress as at:
June 26, 2025

Audit report released:
[May 25, 2023](#)

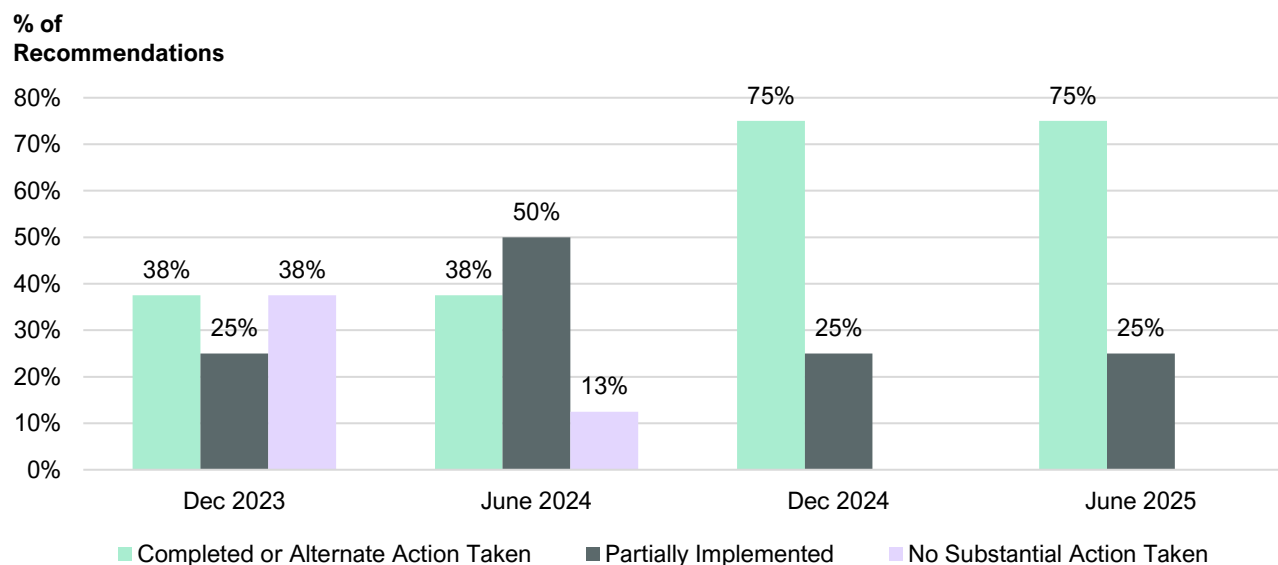
**Presented to the Auditor
General Committee:**
June 1, 2023

**Joint self-assessment
conducted by:**

- Finance and Supply Chain Management

Figure 6

June 2025 implementation status of audit recommendations made in the Audit of the Permitting Program Cost Recovery Model report



Outstanding Recommendations

Recommendation 4

The City should annually calculate the projected cost of unprocessed permit applications and compare it to the deferred revenue balance. The City should develop a plan to address the surplus or deficit revealed by this comparison.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

Data identified through time tracking as part of the Permitting Improvement Project will be considered as part of the 2026 permit fee setting process, with any conclusions or follow up areas identified at that time (Q4 2025).

Recommendation 7

The City should enhance the cost and revenue components of its cost recovery model to enable more effective analysis by adding:

- A breakdown of costs by factors such as development type, size or complexity that aligns with the defined permit categories; and
Revenue projections that consider future economic factors, the City's development plans and industry trends.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓

No Substantial Action Taken

Actions taken, results and/or actions planned

Work is underway and further updates will be provided in the December 2025 report.

Audit of Office Furniture Purchases

Management's Overall Comments

In November of 2023, an RFP was issued for an external consultant to help review the City's current furniture guidelines, complete new Furniture Fitting and Equipment (FF&E) specifications and to develop guidelines on how and when to reassess office furniture to ensure best value.

The RFP was issued to 6 consultants. Out of the six, three declined to submit proposals and confirmed they would not be bidding. No feedback was received from the remaining three; however, the closing date was extended to January 23. No proposals were received. The City then reached out to one additional proponent who submitted a proposal which was reviewed and approved in late February. We have completed the specifications for the evaluation and selection of FF&E, including a list of preferred and standardized items in August 2024. We've also collaborated with Supply Chain and Legal to publicly issue an RFA – Request for Applications, seeking options and pricing from furniture vendors to establish pre-qualification contracts.

We are currently awaiting the closure of the RFA, which is scheduled for the end of May. An evaluation committee has been established to review all submitted bids. There will be an approximate 3 month period to review, test and sample products submitted by the vendors. Approvals from Bid Committee and Council will be required given the anticipated value of furniture purchases for the duration of the new master agreement contracts.

Overview

Progress as at:

June 26, 2025

Audit report released:

[February 22, 2023](#)

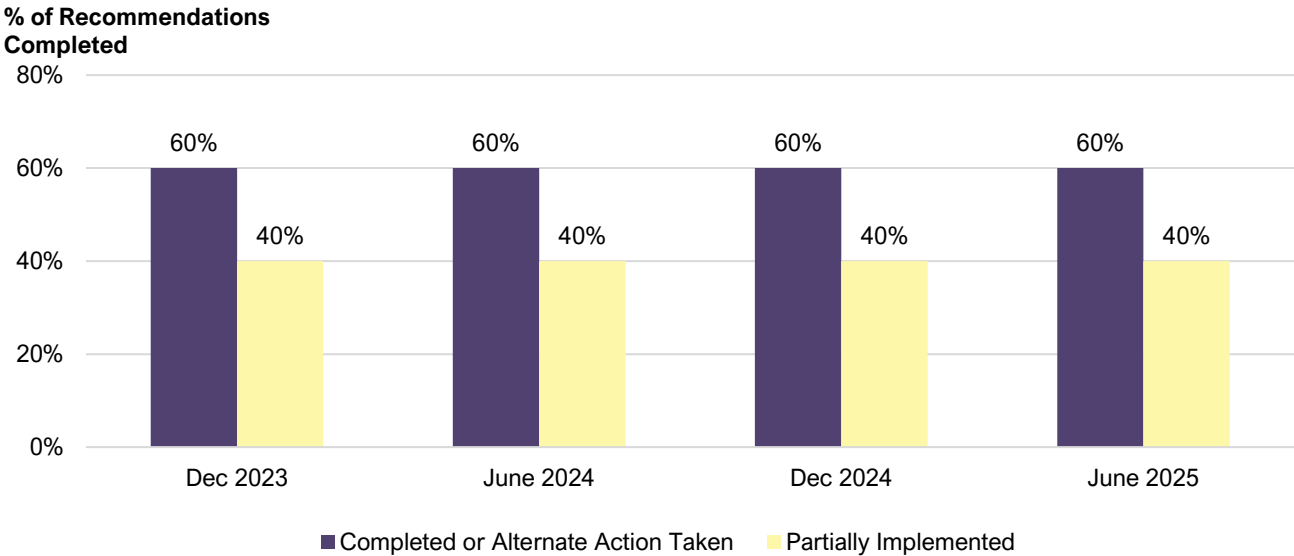
**Presented to the Auditor
General Committee:**

March 2, 2023

**Joint self-assessment
conducted by:**

- Real Estate,
Environment &
Facilities Management
- Finance & Supply
Chain Management

Figure 7
June 2025 implementation status of audit recommendations made in the Audit of Office Furniture Purchases



Outstanding Recommendations

Recommendation 4

The Real Estate and Facilities Management department should develop guidelines on when and how often to conduct assessments and reassessments on office furniture items and systems to ensure best value. The guidelines should require consideration of new and evolving information relating to factors such as the City’s needs, ergonomics, quality and pricing; including their relative impacts in a weighted evaluation process. Additionally, the Real Estate and Facilities Management department should ensure adequate documentation linking assessments to decisions is developed and retained.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

Development guidelines on when and how often office furniture assessment should be conducted, and the methodology for the assessments to ensure value to the City will be ready for review in August 2025.

Recommendation 5

The Real Estate and Facilities Management department should continue to build upon existing processes and establish price lists in supply agreements for commonly purchased office furniture items, including new furniture items. In addition, guidelines with reasonable price ranges for specific furniture types should inform these price lists.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

The specifications, standards list of FF&E, and the pricing obtained through the RFA will be the basis for the new supply agreements. Pricing and the furniture items will be reviewed by REFM and Supply Chain Management annually to ensure the City continues to receive best value.

Audit of Building Permit Fees

Management's Overall Comments

The outcome of our approach to Recommendation 1, is to provide applicants more transparency to understand what fees to expect, without being influenced by construction trade pricing, and help to better forecast revenue. The City would have the ability to adjust, add or delete specific rates for certain building typologies to be more responsive to market demand, building code amendments and construction innovations.

In the interest of making sure the Service Index strategy does not have an adverse effect on both the City and Industry, we are now conducting a detailed analysis of the rates that were proposed and are preliminary in nature. Our intention of tracking/validating through 2025 is to make sure we go-to-market with palatable, targeted rates.

Overview

Progress as at:
June 26, 2025

Audit report released:
[January 25, 2023](#)

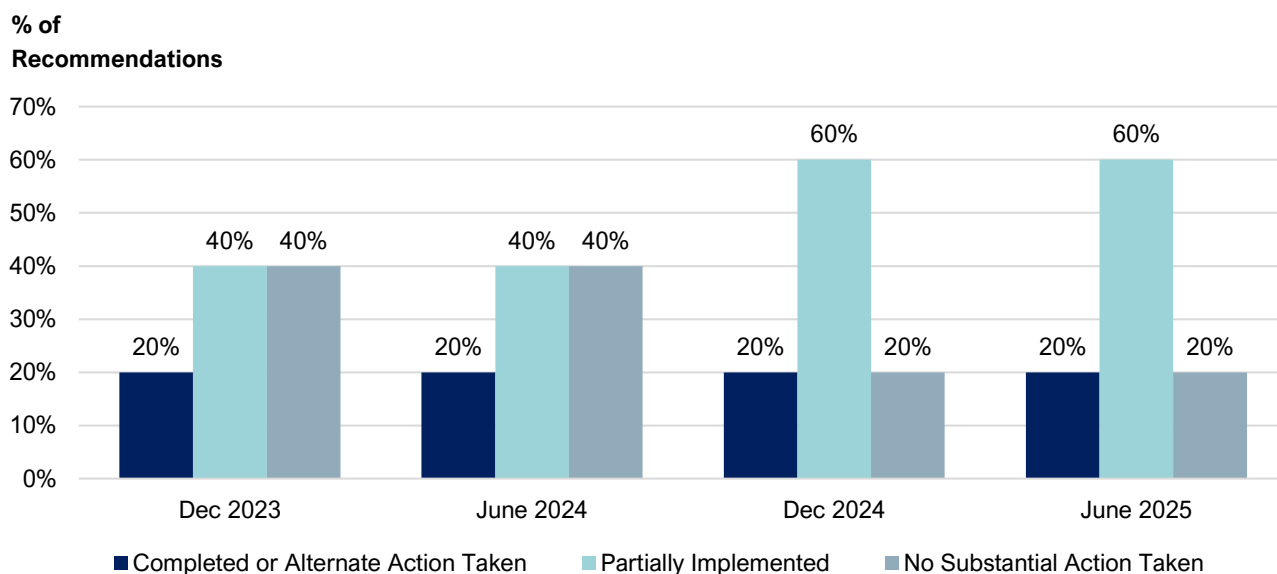
**Presented to the Auditor
General Committee:**
February 2, 2023

**Self-assessment
conducted by:**

- Development, Buildings & Licensing

Figure 8

June 2025 implementation status of audit recommendations made in the Audit of Building Permit Fees report



Outstanding Recommendations

Recommendation 1

The Development, Buildings and Licensing department should address discrepancies between the *Building By-law* and the administrative design of the City of Vancouver's building permit fee assessment process by either:

- Redesigning processes to more explicitly comply with the *Building By-law* and address risk of under-charging or over-charging fees; or,
- Researching and recommending to Council amendments to the *Building By-law* to include a different method for charging building permit fees that is consistent, reliable, equitable and more efficient than using the value of the proposed work submitted by applicants as a basis for charging fees, taking the following into consideration:
 - The alignment of the selected method with the purpose of charging fees in order to recover the full cost of providing the service of issuing permits; and,
 - Developing a transparent method for calculating fees that can be consistently and accurately applied, with administrative efficiency (which may be unique to different types of buildings).

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		
Actions taken, results and/or actions planned		

Development, Buildings and Licensing (DBL) has been working with a consultant to develop a service index model that reflects Vancouver's building construction values.

An initial baseline draft of service fees has been developed and an analysis is underway to determine the impacts to both internal and external stakeholders. To better understand these impacts, we are conducting a cost comparison exercise of previous projects and new projects. As DBL is a fee funded department we need to assess the risks of potential revenue loss.

We are starting a more fulsome engagement and consultation process with key stakeholders, as this will be a significant shift for both staff and industry.

Recommendation 2

The Development, Buildings and Licensing department should develop written guidelines or standard operating procedures for staff to follow when administering processes to determine building permit fees and provide training to staff on the procedures.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

The outcome of the analysis of recommendation 1, will guide the next steps on recommendation 2.

Recommendation 3

The Development, Buildings and Licensing department should enhance the guidance provided to building permit applications in order to support applicants' inclusion of complete and accurate information in their application forms.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented	✓	✓
No Substantial Action Taken		

Actions taken, results and/or actions planned

This recommendation will be addressed as part of recommendation 2 and is dependent on Council decision.

Recommendation 5

The Building Review Branch should review the value of the proposed work submitted for projects that have provided estimates during rezoning applications (for Community Amenity Contribution requirements) to determine if they would assist in assessing the reasonability of the values provided in building permit applications.

Self-Assessed Status	June 2025	December 2024
Fully or Substantially Implemented		
Alternative Action Taken		
Partially Implemented		
No Substantial Action Taken	✓	✓

Actions taken, results and/or actions planned

This action will be addressed as part of Recommendation 2 and will require collaboration with Planning.



Interim Report to Council

Whistleblower allegations of serious wrongdoing involving a City of Vancouver employee in an inspection function

June 2025

Summary

In May 2024, the Office of the Auditor General for the City of Vancouver (OAG) received a series of allegations centred on an employee in a City of Vancouver (City) function that conducts inspections.

These allegations were referred to as a “Significant Ongoing Investigation” in the OAG's first annual Whistleblower Report published earlier in 2025. This report summarizes the findings and recommendations of the OAG investigation under the Whistleblower Policy (COUN-010).

The investigation discovered a longstanding conflict of interest for an inspector in the City's Development, Building and Licensing department (DBL). There was also support for allegations of preferential treatment in inspection work involving the same employee.

Staff told us that bribes were regularly offered to inspectors although we found no direct evidence bribes had been accepted.

This report makes sixteen recommendations to the City to address risks in the inspection system identified in the OAG's investigation. The recommendations include that:

- inspectors should adhere to specific checklists when making decisions, to ensure consistency across all decisions and compliance with relevant standards and legislation,
- inspection documentation and note-taking should be improved,
- restrictions and tighter controls should be implemented over inspectors reassigning inspections to themselves that were not originally assigned to them,
- the department should ensure conflict of interest declarations are submitted and periodically updated, and provide employees with regular training on the subject,
- a sample of inspections should be audited each year to provide quality control and ensure consistency, and,
- there should be a clearer set of policies and rules about City inspectors engaging in outside work.

The report makes a further three recommendations arising from the OAG's broader responsibility 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. These are issues for the City to consider to determine whether value for money can be improved.

The OAG will follow up on the City's progress with implementing the recommendations from this investigation in our 2025 Whistleblower Report, to be issued in early 2026.

Introduction

A whistleblower report received by the OAG under the City's Whistleblower Policy raised five key concerns which would potentially constitute serious wrongdoing under that policy:

1. that an employee had a conflict of interest when conducting inspections for the City,
2. that the same employee was giving private sector contractors preferential treatment in inspections,
3. that the same employee had accepted bribes from private sector contractors in return for favourable inspections,
4. that the same employee had worn City-branded attire that implied a sense of public authority while working in a private capacity, and,
5. that the same employee was made aware of allegations of preferential treatment of certain private sector contractors by other employees but allowed these practices to continue without taking any action.

The OAG investigated each of these allegations under the Whistleblower Policy. This included interviews with the complainant, the employee, City employees including various subject matter experts, and representatives of private sector contractors in the regulated sector. We analyzed a dataset of all inspections in the work area at issue and considered related documents.

We shared our draft findings with the City's Chief Human Resources Officer and with City management to ensure they were factually accurate and balanced. Below we summarise our findings and conclusions in relation to each allegation.

1. The OAG found an employee had an ongoing undocumented and unmitigated conflict of interest

Independence and objectivity are essential for public sector employees, especially for those with decision-making powers. As expected, conflicts of interest are prohibited by the City. A conflict of interest can create a situation where City employees use their public positions for private enrichment and are biased in their judgment, causing serious harm to the City's reputation while impairing public trust. Conflicts of interest have the potential to compromise the robustness of inspection functions that are designed to protect the public against risks that could impact their health and safety. For all these reasons, a conflict of interest can constitute serious wrongdoing under the Whistleblower Policy.

Over many years, the employee retained a significant ownership interest in a private sector business which conducts work that is subject to inspections made by the employee's work area at the City. The employee's role in the private sector entity included being involved in renewing the business license for the business to operate in the City. The employee and other City staff, including City staff the employee managed, were responsible for inspecting the work of this entity.

Our analysis of City records showed that the employee, in their capacity as a City inspector, personally made decisions about the private sector business they owned on four instances (never making an unfavourable decision). The employee also submitted requests to the City

on the business's behalf. We did not determine the exact number of times this occurred, but our evidence indicates it happened more than once. This included initiating a permit application on the business's behalf when its business license had lapsed.

Although City policies require City of Vancouver employees to declare and document actual or potential conflicts of interest, these interests were never fully declared by the employee. The City was therefore not aware of the extent of the conflict. However, even when City management were made aware of instances where the employee was found to have personally made favourable decisions about the entity and had knowledge that some degree of conflict did exist, steps were not taken at the time or subsequently to document that conflict or mitigate it to prevent a reoccurrence. This contributed to the conflict continuing for many years, until its extent was identified during this Whistleblower investigation.

The City has a Conflict of Interest Policy and declaration process, updated in 2018, the employee did not comply with. The OAG has made recommendations for system changes to address shortcomings in existing City processes highlighted by this serious and prolonged conflict of interest. For example, the Conflict of Interest Policy and declaration form have not been completed by anyone in the employee's work area despite the fact that almost all employees involved in inspections are recruited from the industry they regulate. Despite a history of not documenting and mitigating conflicts of interest, there have not been any sanctions for failing to comply with the City's policies. City management must periodically and proactively request conflict of interest declarations and ensure the effective education of employees about what conflicts of interest are, and how they can be avoided or mitigated.

Several other system improvement recommendations detailed at the end of this report aim to further safeguard against conflicts of interest impacting the effectiveness of the City's work. An example is our recommendation that the City conduct audits of inspections by employees in the work area we examined.

2. The OAG partially substantiated the allegation that some private sector contractors were given preferential treatment, including favourable inspections, by the employee

Inspections approved without meeting the required standards create risks to public health and safety. Applying different inspection standards to different private sector contractors can give those favoured an unfair advantage over their competitors and create a race to the bottom for standards. These risks could also impair the City's reputation.

As noted above, some of the employee's actions in relation to the business they had an ownership interest in, such as initiating a permit application on the business's behalf when it did not hold a valid business licence, amounted to preferential treatment. In addition to the preferential treatment of the business they owned, we considered the evidence of preferential treatment of other contractors the City employee inspected.

We found that the employee conducted a disproportionate number of inspections involving a contractor that the complainant had raised concerns about. Despite conducting inspections of the contractor's work the second most frequently of any inspector, the employee never made an unfavourable decision regarding the contractor. Across a significant population size, other inspectors had made unfavourable decisions relatively regularly, suggesting the employee's decision-making pattern was unusual. The employee's explanation was that they had made extra efforts to support the private sector contractor as it needed help. This support included giving the owner their direct contact number.

Although it is difficult to conclude definitively whether this private sector contractor received preferential treatment from the City employee, the OAG's data analysis and qualitative research and the totality of the complaint all infer serious concerns that preferential treatment occurred.

More broadly, the OAG found that processes in the employee's work area easily enabled preferential treatment to occur without detection and did not ensure a consistent standard of inspections. We therefore have made a number of recommendations to the City to implement appropriate levels of control that would reduce the risk of preferential treatment to acceptable levels and increase the likelihood of consistency in decision-making in this aspect of the City's work.

3. The OAG was unable to substantiate allegations related to taking bribes

During our interviews, employees stated that bribes and hospitality are routinely offered to inspectors. This included a bribe offered to the employee by a private sector contractor – the same contractor that appeared to have received preferential treatment from that employee. The employee stated he did not accept this or any bribe and said he used it as an example in team meetings as to what can take place in the field. The OAG did not obtain evidence that any bribes had been accepted. However, the OAG determined it will refer information on this issue to the Vancouver Police Department for further consideration.

The OAG has made several recommendations aimed at improving City employee awareness of appropriate responses to inappropriate offers. These recommendations include ensuring a system exists for reporting approaches and offers so that their extent and nature is known to management, enabling consistent and effective mitigation.

4. The OAG did not substantiate the allegation about the conflicted employee wearing City-branded attire in a private context

This alleged incident involved the same private sector contractor and employee as the allegation about preferential treatment. While the basic facts of this allegation were accurate, the context was different and important. It appears that the employee was at a meeting in an official City capacity when the private sector contractor asserted that the employee worked for them rather than the City. The employee stated they renounced this status and reiterated their presence was in an official capacity in the course of their employment with the City to provide general advice.

While we were unable to verify the exact course of events, we are satisfied that the events reflect a general lack of boundaries for appropriate conduct in the employee's work area that was consistent with the ongoing and undocumented conflict that we found. Our recommendations relating to clear roles and responsibilities for inspectors and enforcement of existing conflict of interest policies are intended to assist the City in addressing this deficiency.

5. The OAG was unable to confirm allegations about preferential treatment of a private sector contractor by another employee. As a result, the allegation that an employee failed to act when alerted to this impropriety was not substantiated.

Our ability to prove or disprove the specific allegation that the file identified by the complainant contained evidence of preferential treatment was limited by the extent of the department's documentation of its inspection and approval processes. Given the limited documentation on the file, review of the file at issue would require physical re-inspection by a technical specialist, which the City department could conduct. The shortcomings that prevented us from reaching a definitive conclusion on the specific allegation reflect a lack of effective controls to prevent preferential treatment from occurring.

However, the file raised with us was the only record of a formal interaction between the employee in an inspection role and the private sector contractor. With only one inspection of the private sector contractor by the employee, a pattern of preferential treatment could not be identified.

As we did not find a pattern of wrongdoing by another employee, there was nothing for the more senior employee to address, and the allegation was therefore not substantiated.

Recommendations

Inspectors may be diligent public servants, assessing compliance with the recognised standards that the function exists to assess. However, we found the current control environment did not give an acceptable level of confidence that inspectors had independently conducted their assessments free of bias, or that inspectors consistently applied the same standard. The current systems make it possible to easily carry out various inappropriate practises without detection. [Recent examples](#) of corruption in municipal functions, including inspection functions across North America (for example [New York City](#)) highlight the real risks of corrupt practises arising in these systems. Municipalities that lack adequate controls are vulnerable. Shortcomings in the inspection system we examined, included:

- a lack of any documented conflict of interest declarations when conflicts would be common, because most inspectors came from the industry they regulate,
- a lack of robust quality checks or audits of inspections, despite inspectors having significant autonomy,
- the ability for inspectors to easily override automatic assignment of inspections, thus ensuring they personally could make decisions about particular private sector entities,
- poor documentation of inspection decisions, including evidence to support decisions made,
- limited information about whether inspectors had attended inspections on site rather than passing them remotely, and,
- a general culture of close relationships between City inspectors and the organizations they make decisions about.

To help the City address these shortcomings in the City inspection function we examined, the OAG has made sixteen recommendations. Recommendations were shared with DBL management during the investigation and have been accepted in principle.

The recommendations outline controls we believe should be implemented or improved. They have in some instances been modified to have broader application to the City's various inspection and other decision-making functions beyond the one our investigation focussed on.

- R1. A clear and specific technical checklist based on the relevant standards, including inspector comments on key requirements, should be required to demonstrate how compliance with the applicable standards has been achieved. This information should be captured in City databases to help ensure consistency and verify that compliance with the standards has been assessed before inspected work is determined to have either passed or failed.
- R2. Controls need to be in place to verify that inspections are passed (or failed) based on appropriate evidence, including that on-site inspections occurred where required. The criteria for when remote inspections are permitted and the documentation required to pass an inspection remotely need to be clear and consistently enforced.
- R3. Employees should be required to demonstrate a rationale or obtain appropriate approval before reassigning a task from another inspector (outside of routine workload

rebalancing by management). Inspectors should also receive notification when an inspection assigned to them has been reassigned. These changes would help mitigate the risk of inspectors giving preferential treatment to contractors by providing transparency to work reallocations.

- R4. Inspectors should document the rationale for any changes to the work required to pass an inspection from that originally required by another inspector after a failed inspection. This would help mitigate the risk of inspectors giving preferential treatment to contractors by unilaterally changing the standard established by another inspector.
- R5. Detailed notes should be required and stored on file whenever changes are made to the requirements to pass an inspection, or in cases of management override. Senior management review of proposed changes to the criteria to pass an inspection could also be considered. These steps would help mitigate the risk of an inspector giving preferential treatment to private sector contractors by unilaterally changing the standard required from that set at any other step in the permitting process.
- R6. Systems for assigning work that build in a greater degree of randomness to inspector assignment should be considered. This is intended to reduce the familiarity risk that arises when entities and inspectors work together frequently over long periods. Inspectors could also be rotated periodically. A different work allocation model from the existing method could have efficiency advantages, focussing on allocating work equally across inspectors while retaining benefits from grouping work to create efficiency for individual inspectors.
- R7. A percentage of inspections should be audited by management periodically to ensure consistency and that there is evidence that compliance with standards has been adequately recorded. A mix of paper and on-site audits are needed.
- R8. Other controls to promote and assess consistency and compliance with standards should be considered, including periodic data analysis of pass and fail rates for inspectors and job shadowing. Periodic review by qualified experts outside the City of Vancouver could also be considered to identify potential system improvements. This does not have to involve consultants but could take the form of a peer review with another municipality.
- R9. The City should ensure training for new inspectors is robust and its program of training is ongoing, such that consistency and compliance with standards in inspections is promoted.
- R10. A mandatory stand down period should be required and documented for employees hired from industry before they inspect a private sector contractor they have worked with or for. This would limit the risk of potential conflicts of interest and biased inspections. The practise of allowing new hires a grace period to end existing work commitments needs to cease; it is not acceptable that City employees begin working as inspectors while winding down work within the industry they regulate. It would be more appropriate that inspectors delay starting work for the City until all previous work commitments are complete.

- R11. To comply with the City's Conflict of Interest rules, team leaders should periodically and proactively request conflict of interest declarations and educate employees about what conflicts of interest are. These declarations should be actively tracked and affect how work is assigned. The City must have effective monitoring and enforcement of non-compliance with the conflict of interest reporting regime and should consider whether its conflict of interest processes need further strengthening to be effective.
- R12. The City should have a system that requires mandatory reporting of offers or approaches by regulated entities to inspectors involving money or benefits. The system should include a policy for what the appropriate action is in response, including when to refer such approaches to law enforcement.
- R13. A system should be developed for recording all offers of hospitality or other benefits (with a low de minimus threshold) made to inspectors and whether those offers were accepted.
- R14. To mitigate the risk of inspectors asserting public authority in private contexts, the City should issue clear guidance on how City of Vancouver attire should be worn and in what contexts its wearing is appropriate.
- R15. To reduce the risk of both perceived and actual conflicts of interest from outside employment or contracting by City of Vancouver Inspectors, the City should ensure that inspectors are aware of, and comply with, section 4.9 of the Code of Conduct that deals with these issues. Regular conflict of interest declaration requirements will support this.
- R16. The City should implement a more formalized recruitment process for, and improved oversight over, the work of temporary relief (summer) inspectors.

Other Matters

In the course of our work reviewing this inspection function in the City, we also were made aware of three other issues. Although not specifically raised in the whistleblower allegations, these issues fall within the OAG's broader responsibility 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. The issues have been raised with City management in the spirit of this responsibility contained in the Auditor General By-law.

One relates to some employees apparently conducting a small amount of work each year to qualify them to receive certain allowances. If work is being redirected to allow employees to claim an allowance they would not otherwise receive, on its face, this raises issues of the efficient use of City funds. Again, in our investigation, we did not consider whether that practice is appropriate, and it requires separate consideration of all relevant facts.

During our investigation concerns were shared with us by senior staff tasked with employee management that the system for assigning work in the City function we examined, combined with high levels of remote working, creates risks related to reduced employee productivity. Specifically, it was alleged that some employees in the work area may use their ability to create tasks for themselves to avoid being re-assigned work from colleagues with heavier workloads.

Related, a very high internal service standard for timeliness of inspections following inspection requests, with inspections guaranteed next day if requested by 2pm, also raised questions about how the match between demand for inspections and City staffing levels is balanced. While recognising the value of speedy processing of inspections, guaranteed next-day inspections requires significant staff capacity that frequently may not match the demand for inspections on a given day. While recognizing that the prioritisation of resources is ultimately a decision for Council, we recommend City management analyse whether its current service standards for inspections balances timeliness with value for money to City taxpayers. A consideration is whether the timeliness of inspections is a critical factor in the overall timeliness of the delivery of projects that require a permit or whether investments in other areas of the permitting process would deliver more return for taxpayers' investment.

We have raised these three issues with City management for further consideration in the three recommendations listed below.

Recommendations on other matters

- R17. The City should consider whether the way some employees are being assigned work to allow them to qualify for a vehicle allowance is an appropriate use of City funds.
- R18. City management should assess whether inspectors are creating tasks for themselves to avoid being re-assigned inspections. This would involve an audit of inspectors' self-initiated tasks in City systems to obtain assurance that City inspectors are acting appropriately.

R19. While recognising the desirability of speedy processing of inspection requests, City management should consider whether its current guaranteed next-day inspection standard for inspection requests is an efficient and effective use of taxpayer resources or results in over-resourcing of inspections, without impacting on overall time to attain permits.