

The logo for the City of Edmonton, featuring the word "Edmonton" in white text on a blue square background.

Edmonton

A vertical white line on the left side of the dark blue box.

OFFICE OF
THE CITY AUDITOR

REPORT
STRATEGIC PLAN
2022-2025

NOVEMBER 10, 2021

MANDATE AND ROLE

Section 9 of the City Auditor Bylaw defines our role.

Agent of Change

Pursue proactive and forward-looking projects with the goal to provide strategic, risk, and control related services that serve the changing needs of the corporation and help bring about improvement in program performance.

Guardian

We conduct projects directed towards providing assurance through review of operations, focusing on compliance, efficiency, effectiveness, economy, and controls.

ACCOUNTABILITY

Independence is our effectiveness

We work for and report to City Council. This allows us to perform our work in an unbiased and focused way. We keep the public interest in mind, safeguarding and ensuring proper use of taxpayer dollars.

PLANNING PROCESS

The OCA embarked on refreshing its strategic plan in the fall of 2021. Driven by the need to meet the City of Edmonton's changing environment, the OCA approached the task by thinking broadly about its mission and how best to deliver excellent services. The planning process used six key elements to inform the strategy. The OCA:

- Sought feedback from key stakeholders
- Reviewed City of Edmonton planning documents
- Scanned environment trends and impacts to OCA.
- Analyzed OCA's strengths, weaknesses, opportunities and threats (SWOT)
- Identified OCA mission critical success factors
- Engaged the entire OCA team in developing the plan

A special thank you goes to the City Council, Audit Committee, City Manager, Executive Leadership Team, City branch managers, and OCA team members for their contribution towards OCA's 2022-2025 Strategic Plan.

MISSION

Enhancing Edmontonians' trust through independent, value-add internal audit and advisory services.

GUIDING PRINCIPLES

Integrity: We are ethical, truthful, and transparent.

Accountability: We honour our commitments and take responsibility for our actions.

Unbiased: We are independent and objective.

Collaborative: We respectfully listen and work towards common goals.

Committed to continuous improvement: We embrace learning and innovation.

ALIGNMENT TO THE CITY OF EDMONTON

Our mandate is directed by the City of Edmonton Bylaw 12424 - City Auditor Bylaw. The OCA supports the City in achieving:

- The ConnectEdmonton (Edmonton's Strategic Plan 2019-2028) strategic goals of: Regional Prosperity, Healthy City, Urban Places, and Climate Resilience; and
- The corporate business plan objectives.

SERVICES

We provide independent, objective assurance and advisory services designed to add value and improve the City of Edmonton's services and programs.

We assist the City of Edmonton in accomplishing city objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

We support the City of Edmonton's fraud risk management and coordinate fraud investigations.

KEY STAKEHOLDERS

There are many key stakeholders we will work with to successfully deliver on this plan. This includes:

- City Council and Audit Committee

- The City Manager and Administration - They hold multiple roles that include:
 - Auditee: The entity that we are auditing
 - Client: The entity who seeks advisory services
 - Partner: Administratively supports the OCA
- Edmontonians and Edmonton businesses

STRATEGIC DIRECTIONS

Strategic Directions	
Quality Audit, Advisory & Investigative Services	Advanced Analytics & Innovation
Promoting OCA Value	Collaborative Relationships
Organizational Effectiveness	
Empowering People	

Strategic Direction #1: Quality Audit, Advisory and Investigative Services

Strategies:

- 1.a. Strengthen dynamic risk-based audit planning
- 1.b. Continuously evolve methodologies and approaches
- 1.c. Expand advisory services
- 1.d. Support City fraud risk management

We will measure and assess our progress towards this strategic focus using the following performance measures:

- Percentage of audit plan completed = 85%
- Percentage of recommendations implemented by due date = 85%
- Percentage of available time allocated to advisory services = 15%

**Strategic Direction #2:
Promoting OCA Value****Strategies:**

- 2.a. Implement a promotional communications plan
- 2.b. Communicate value through relationships with City Council, City Manager, Executive Leadership Team and City Employees
- 2.c. Implement stakeholder feedback and response process

**Strategic Direction #3:
Collaborative Relationships****Strategies:**

- 3.a. Clarify accountabilities, roles, responsibilities and services of OCA and City of Edmonton
- 3.b. Build and maintain collaborative, trusting stakeholder relationships
- 3.c. Build strategic alliances that forge mutually beneficial connections

We will measure and assess our progress towards Strategic Focus #2 and #3 using the following performance measures:

Audit Committee satisfaction = 85%

Auditee satisfaction = 85%

**Strategic Direction #4:
Advanced Analytics
and Innovation****Strategies:**

- 4.a. Implement a data analytics plan
- 4.b. Continuously monitor audit risks using data analytics
- 4.c. Regularly scan the environment for emerging trends

We will measure and assess our progress towards this strategic focus using the following performance measures:

- Percentage of projects where analytics applied = 50%
- Percentage of analytics projects in which management adopted OCA analytics = 50%

**Strategic Direction #5:
Organizational
Effectiveness****Strategies:**

- 5.a. Implement OCA strategic and operational plans
 - 5.b. Redesign OCA organization structure to optimize capacity and resource deployment
 - 5.c. Supplement OCA services through subject matter experts
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We will measure and assess our progress towards this strategic focus using the following performance measures:

- Utilization rate (project time / available time) = 75%
- Percentage of projects completed within budgeted hours = 70%
- Percentage of strategic plan completed = 90%

**Strategic Direction #6:
Empowering People****Strategies:**

- 6.a. Implement a skills training and development plan
 - 6.b. Support the hybrid-office workplace
 - 6.c. Foster a positive workplace culture
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We will measure and assess our progress towards this strategic focus using the following performance measures:

- Employee engagement = 85/100
- Percentage of available staff time allocated to training and development = 5%