



Office of the Auditor General City of Vancouver

2025 Audit Plan

January 2025

30 January 2025

In accordance with section 3.9 of the City of Vancouver's *Auditor General By-law*, I submit my 2025 Audit Plan to City Council.

I am required to present only an annual plan, however, to better inform Council and to facilitate dialogue and engagement, this document outlines my high-level plans for the next three years.

This audit program reflects my interest in the long-term success and sustainability of the City of Vancouver's finances, services, infrastructure and the environment. I considered several factors when preparing this plan, including risks facing the City, the significance of its programs, concerns expressed by elected officials, City managers and members of the public, information gathered during audits, the potential return on investment from an audit, and my office's capacity. Additionally, reports of potential serious wrongdoing provided to me through my new responsibility for the City's Whistleblower function have highlighted issues that are being explored as potential audit topics, and in one case has become the subject of a performance audit.

While I have sought broad input, consistent with the independent nature of this office, ultimately the choice of audits remains entirely mine.

This plan represents my best understanding of the path forward as of today. This path will change as circumstances arise and new priorities emerge.

I release this plan in conjunction with my 2024 Annual Report and 2025 Operational Plan, which outlines my office's performance against my 2024 Audit Plan and the performance indicators and targets included in it.

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Audit Plan at a Glance

Audits Commenced in 2024 to be Concluded in 2025

- Parks and Recreation Facility Asset Management
- Land Sales and Exchanges

2025

- Cybersecurity 2
- Vancouver's Urban Forest
- Community Grants
- Follow-up on Previous Recommendations – June 2025
- Follow-up on Previous Recommendations – December 2025

2026

- Vancouver Public Library (Topic TBD)
- Community Amenity Contributions (CACs)
- Infrastructure Planning
- Vancouver Police Department (Topic TBD)
- Follow-up on Previous Recommendations – June 2026
- Follow-up on Previous Recommendations – December 2026

2027

- Violence and Harassment in the Workplace
- Climate Change Adaptation
- Risk Management
- Follow-up on Previous Recommendations – June 2027
- Follow-up on Previous Recommendations – December 2027

Audits Currently Underway

The audits below began in 2024 and will be completed in 2025.

- **Parks and Recreation Facility Asset Management**

Like many local governments, the City's infrastructure is aging and requires significant capital investment. This includes facility assets that are the responsibility of the Vancouver Board of Parks and Recreation (the Park Board). At the invitation of the Park Board, we are currently examining whether existing parks and recreation facilities, including community centres, ice rinks and pools, have been effectively managed by the Park Board and the City.

Expected release – Q2 2025

- **Land Sales and Exchanges**

The City's land sales and exchanges tend to have material impacts and generate high public interest. When a parcel of City-owned land is sold or exchanged, it is unlikely to ever return to City ownership. The permanent nature of these transactions makes it imperative for the City to extract good value as there is only one opportunity to "get it right." This audit will examine whether the City maximized value for its land sales and exchanges.

Expected release – Q2 2025

Description of Proposed Audits

The topics identified below represent a high-level expression of interest. Each audit will begin with gathering preliminary information, which will be used to refine and focus the audit scope. Audits will proceed only if our preliminary inquiry suggests that further examination will be of benefit to the City, and that the Office of the Auditor General has sufficient and appropriate staff and contractor resources available to conduct the work in accordance with Canadian Audit Standards.

In some cases, topics have been developed in collaboration with the audited City department. The Auditor General has actively sought, and will continue to solicit, audit projects identified by departments themselves as having potential benefit.

Audit topics have been listed according to the year they will commence. Depending on the nature of the subject matter and the findings we encounter, audits may be conducted in phases and may span more than one year.

2025

- **Cybersecurity 2**

Cybersecurity is often likened to an arms race between organizations constantly seeking to defend against unwanted digital intrusions and hackers continuously seeking ways around these defences. This will be our second in a series of examinations of various aspects of the City's cybersecurity posture and ability to manage risks in an ever-evolving threat landscape.

- **Vancouver's Urban Forest**

The City of Vancouver maintains over 160,000 street trees, thousands of park trees, and 713 hectares of forest. Urban trees play vital environmental and social roles, from cleaning the air, to providing habitat, to protecting the City from storms, extreme heat, and the impacts of climate change. The amount of ground covered by leaves and branches, as seen from above (the urban tree canopy), is one measure of the overall livability of a City. Caring for the urban forest includes planting, watering, pruning, and tree removal. This audit will examine the City's management of its trees.

- **Community Grants**

The City of Vancouver supports a wide variety of social and not-for-profit enterprises with a combination of direct monetary contributions and with in-kind support. This audit will examine the process supporting the approval and monitoring of grants.

- **Follow-up on Previous Recommendations - June 2025**

Following-up on previous audit recommendations is essential for ensuring our audit work adds value. Follow-up on previous recommendations endorsed by Council is the responsibility of Council's Auditor General Committee. As agreed with Council, the OAG will provide a follow-up report on audit recommendations every six months until the recommendations have been fully implemented or appropriate alternate actions taken.

- **Follow-up on Previous Recommendations - December 2025**

As above.

2026

- **Vancouver Public Library**

The Vancouver Public Library (VPL) has been dedicated to meeting the lifelong learning, reading and information needs of Vancouver residents for more than 100 years. VPL's 21 locations receive approximately 6.5 million visits annually, providing 9.5 million physical and digital items including books, ebooks, movies, music and magazines. VPL is governed by a Board of Trustees (the Board) appointed by City Council. The specific topic for 2026 will be determined at a future date, in consultation with the Board. Under section 3.3(a) of the Auditor General By-law, the OAG will need to be invited by the Board to conduct this audit.

- **Community Amenity Contributions (CACs)**

Community Amenity Contributions (CACs) are in-kind or cash contributions provided by applicants when Council grants additional development rights through rezoning. In 2023, the City collected \$19 million cash-in-lieu contributions and oversaw the completion of two public benefit projects funded by a combination of in-kind CACs, cash CACs and development bonus contributions. CACs are managed by a number of City departments, including Real Estate & Facilities Management; Planning, Urban Design and Sustainability; and Engineering. This audit will examine the governance, negotiation, collection, and monitoring of CACs, and CAC process risks identified by OAG during previous work.

- **Infrastructure Planning**

Metro Vancouver projects that Vancouver's population will increase by 42% from 697,730 in 2021 to 990,690 by 2050. City infrastructure such as sewer and water operations, street maintenance, and zero waste and recovery operations will need to

meet the needs of growing communities. This audit will examine the infrastructure planning needed to support the future growth of Vancouver.

- **Vancouver Police Department (VPD)**

Under section 3.3(a) of the Auditor General By-law, the OAG needs to be invited by the Vancouver Police Board (the Board) to conduct audits. At the conclusion of the OAG's first audit of the VPD on Risk and Performance Management (completed in 2024), at the request of the Board at its meeting on October 31st, 2024, the OAG presented a program of potential audit topics for it to consider. The specific topic for 2026 will be determined at a future date, in consultation with the Board.

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- **Follow-up on Previous Recommendations – December 2026**

As above.

2027

- **Violence and Harassment in the Workplace**

Violence and harassment in the workplace are unfortunate realities that can have significant impacts on the physical and psychological health and safety of workers. WorkSafeBC reported that time-loss claims related to violence in the workplace in British Columbia increased by 25% between 2018 and 2022. This audit will examine the measures taken by the City to prevent violence and harassment in the workplace.

- **Climate Change Adaptation**

As a coastal city, Vancouver is on the front lines in dealing with the effects of climate change. This audit will examine the City's efforts to prepare and adapt to expected environmental changes.

- **Risk Management**

The City of Vancouver actively manages a wide spectrum of risks, overseen by a senior level Risk Management Committee. This audit will examine the effectiveness of the City's risk management processes.

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