

Audit Department Balanced Scorecard

Customer and Stakeholder Perspective					
Strategy	Performance Measure	2018	2019	2020	Target
Support the achievement of transparent, efficient and effective City government services	# of reports issued	23	33	25	25
	The audit report was relevant and addressed the priority issues (out of 5)	5	n/a ¹	5	4
	The audit recommendations are 'value-added' (out of 5)	4	n/a ¹	4	4
	Audit recommendations accepted	100%	100%	100%	95%
	Audit recommendations implemented	66%	62%	70%	70%

Financial Accountability Perspective					
Strategy	Performance Measure	2018	2019	2020	Target
Deliver value-added, cost-effective and innovative audit services	Operating Budget variance	-16%	-3%	-3.6%	0%
	Cost per billable hour	\$127.73	\$157.2 ²	\$132.51	\$247.00 ³
	Cost savings/avoidance identified through Audit services	\$0	\$0	\$0	n/a

Internal Processes Perspective					
Strategy	Performance Measure	2018	2019	2020	Target
Complete the projects identified in the audit plan and report results to stakeholders	% completion of Audit Plan	79%	88%	93%	100%
	% Target budget hours met within 10%	96%	100%	97%	80%
	Direct project hours (as % of total hours)	73%	76%	75%	75%
	Assurance Services (as % of direct hours)	82%	71%	79%	≥75%
	Advisory Services (as % of direct hours)	9%	8%	2%	≤10%
	Investigation Services (as % of direct hours)	9%	21%	19% ⁴	≤15%

Learning and Growth Perspective					
Strategy	Performance Measure	2018	2019	2020	Target
Promote a respectful, team-oriented and professional workplace	Staff complement	6.72	6.72	6.72	6.0
	Number of Auditors (FTE) to total organizational staff	1:1371	1: 1359	1: 1361	1:940 ⁵
	% of Auditors with professional designations	100%	100%	100%	100%
	Annual performance review for each employee	100%	100%	0% ⁶	100%
	Number of training hours per FTE	43	40	51	40
	Average level of staff satisfaction per annual survey (out of 7)	5.9	6.5	6.8	6.0

¹ No surveys issued/received during year.

² Fluctuation due to employee vacancies and additional hours dedicated to performance management.

³ Based on an analysis of local professional services firms in 2020, a fully blended (senior manager to junior) equivalent rate.

⁴ Investigation Services were supplemented with resources from external professional services firms.

⁵ Based on an analysis of five (5) major Canadian cities municipal audit offices in 2019.

⁶ Annual performance reviews suspended for 2020 due to COVID-19.