



7.2.

**Follow-up –
2019–2023
Strategic Plan**

2020 ANNUAL REPORT

Auditor General of the Ville de Montréal



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7.2. Follow-up – 2019–2023 Strategic Plan

7.2.1. Introduction

The year 2020 represents the second year in the implementation of our strategic plan, which defines the objectives guiding our actions over the next five years.

The *2019–2023 Strategic Plan* is structured around the following three main orientations:

1. Increasing the added value of the interventions;
2. Implementing innovative practices to ensure the quality of the work;
3. Ensuring the continuity of the team’s qualifications.

For each orientation, we set objectives along with indicators and targets to be met.

7.2.2. Accountability

We continued our audit and administrative work to enable us to attain the objectives and meet the targets we had set for 2020. A follow-up of the solutions retained by the management committee with the members of the working committees comprised of employees of the Bureau du vérificateur général (BVG) was conducted by the deputy auditors general.

7.2.2.1. Orientation 1 – Increasing the added value of the interventions

In order to increase the added value of our interventions, we had set 12 objectives to be attained over the course of the 2019–2023 period. Table 2 shows the results by objective set for the first orientation.

Objective	Indicator	Target	2020 results	Target		
				Met	Not met	N/A
1.1 Improve the performance audit selection process.	1. Implementation of a new risk matrix.	2019	N/A	✓		
	2. Update of the risk matrix.	Annually from 2020	Update completed in December 2020	✓		
	3. Improvement of the monitoring practice.	2019	N/A	✓		
1.2 Conduct value-added performance audits.	1. Number of performance audit mandates focused on issues or services that directly affect citizens and the quality of services they receive.	At least one mandate per year	2 reports	✓		
	2. Number of performance audit mandates with a sustainable development dimension.	At least one mandate per year	3 reports	✓		
	3. Number of performance audit mandates focusing on information technology.	At least two mandates per year	3 reports	✓		
	4. Number of performance audit mandates focused on cybersecurity.	At least one mandate per year	2 reports	✓		

Objective	Indicator	Target	2020 results	Target		
				Met	Not met	N/A
	5. Number of performance audit mandates addressing major legal and regulatory compliance issues.	At least one mandate per year	1 report	✓		
1.3 Conduct audits of the bodies referred to in section 107.7(3).	1. Development of an intervention strategy.	2019	N/A	✓		
	2. Implementation of the strategy.	2020	1 report	✓		
1.4 Conduct audits of the bodies that received subsidies from the City of Montréal.	1. Development of an intervention strategy.	2019	N/A	✓		
	2. Implementation of the strategy.	2020	1 report	✓		
1.5 Maintain our presence in financial auditing.	1. Review of our financial audit intervention strategy.	Once a year	Completed	✓		
1.6 Foster an increase in the rate of implementation of our recommendations.	1. Production of management charts to help reflect on the current approach to following up on the recommendations.	2019	N/A	✓		
	2. Assessment of the relevance of the current approach to following up on the recommendations.	2020	Under way		✓	
	3. Assessment of the degree of implementation of the new approach to following up on the recommendations.	2021 and subsequent years	N/A			✓

Objective	Indicator	Target	2020 results	Target		
				Met	Not met	N/A
1.7 Put processes in place to comply with the <i>Access to Information Act</i> .	1. Addition of information to the website and application form.	2019	N/A	✓		
	2. Drafting of the guidelines and procedures.	2019	N/A	✓		
	3. Implementation of follow-up mechanisms to meet the deadline required by law.	2019	N/A	✓		
1.8 Make it easier for elected officials and other stakeholders to understand our role.	1. Drafting of documents explaining the delineation between the mission of the Bureau du vérificateur général and the interventions of the Bureau de l'inspecteur général, the Bureau du contrôleur général, the Ombudsman and the City's organizational performance group.	2019	N/A	✓		
	2. Redesign of the website of the Bureau du vérificateur général.	2019	N/A		✓	

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.1 – Improve the performance audit selection process

INDICATOR 1 – Implementation of a new risk matrix

	2019	2020	2021	2022	2023
Targets	Deployment of the risk matrix in 2019	No target	No target	No target	No target
Results	Deployed in March 2019 Target met	N/A			

We have a new risk matrix to guide us in planning value-added audit mandates.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.1 – Improve the performance audit selection process

INDICATOR 2 – Update of the risk matrix

	2019	2020	2021	2022	2023
Targets	No target	Annual	Annual	Annual	Annual
Results	N/A	Update completed in December 2020 Target met			

The risk matrix was updated in December 2020 to reflect any changes in the administrative, normative and legislative environment of the City of Montréal (the City) and the bodies we can audit.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.1 – Improve the performance audit selection process

INDICATOR 3 – Improvement of the monitoring practice

	2019	2020	2021	2022	2023
Targets	Deployment of a monitoring exercise	No target	No target	No target	No target
Results	Completed in 2019 Target met	N/A			

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.2 – Conduct value-added performance audits

INDICATOR 1 – Number of performance audit mandates focused on issues or services that directly affect citizens and the quality of services they receive

	2019	2020	2021	2022	2023
Targets	1 report	1 report	1 report	1 report	1 report
Results	1 report	2 reports Target met			

In 2020, we conducted two mandates to this effect: a first on the *Street Lighting System Upgrade* and a second on the *Management of Lead Service Line Replacements*.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.2 – Conduct value-added performance audits

INDICATOR 2 – Number of performance audit mandates with a sustainable development dimension

	2019	2020	2021	2022	2023
Targets	1 report	1 report	1 report	1 report	1 report
Results	2 reports	3 reports Target met			

In 2020, we conducted three mandates to this effect: one on the *Street Lighting System Upgrade*, a second on the *Management of Lead Service Line Replacements* and a third on *Organic Waste Treatment Plants*.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.2 – Conduct value-added performance audits

INDICATOR 3 – Number of performance audit mandates focusing on information technology

	2019	2020	2021	2022	2023
Targets	2 reports	2 reports	2 reports	2 reports	2 reports
Results	3 reports	3 reports Target met			

Three audit mandates were carried out involving information technology, namely *Information Technology Risk Management*, *Management of the Système Budgétaire Automatisé Application* and *Geomatics Systems Management*.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.2 – Conduct value-added performance audits

INDICATOR 4 – Number of performance audit mandates focused on cybersecurity

	2019	2020	2021	2022	2023
Targets	1 report	1 report	1 report	1 report	1 report
Results	1 report	2 reports Target met			

In 2020, we performed two *Logical Penetration Tests* mandates.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.2 – Conduct value-added performance audits

INDICATOR 5 – Number of performance audit mandates addressing major legal and regulatory compliance issues

	2019	2020	2021	2022	2023
Targets	1 report	1 report	1 report	1 report	1 report
Results	1 report	1 report Target met			

A mandate on *Rolling Stock Maintenance Management (Excluding Public Safety Vehicles)* was conducted in 2020.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.3 – Conduct audits of the bodies referred to in section 107.7(3) of the *Cities and Towns Act*

INDICATOR 1 – Development of an intervention strategy

	2019	2020	2021	2022	2023
Targets	Tabling of a report on the intervention strategy	No target	No target	No target	No target
Results	Report tabled in December 2019 Target met	N/A			

The working committee's report containing the findings and recommendations for these objectives was presented to the management committee in December 2019.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.3 – Conduct audits of the bodies referred to in section 107.7(3) of the *Cities and Towns Act*

INDICATOR 2 – Implementation of the intervention strategy

	2019	2020	2021	2022	2023
Targets	No target	Deployment of the intervention strategy as of 2020			
Results	N/A	1 report Target met			

We deployed the intervention strategy that was proposed by the working committee. In 2020, we conducted a study on [TRANSLATION] *the subsidies granted for the enhancement projects of the Musée d'archéologie et d'histoire de Montréal, Pointe-à-Callière.*

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.4 – Conduct audits of the bodies that received subsidies from the City of Montréal

INDICATOR 1 – Development of an intervention strategy

	2019	2020	2021	2022	2023
Targets	Tabling of a report on the intervention strategy	No target	No target	No target	No target
Results	Report tabled in December 2019 Target met	N/A			

In 2019, we adopted an intervention strategy to address accountability to the bodies referred to in section 107.9 of the *Cities and Towns Act*, i.e., those that received subsidies of at least \$100,000 from the City. We thus broadened the scope of our work to select bodies for which we conducted a review of the auditor's file, based on certain criteria such as the amounts given and the nature of the projects for which subsidies were granted.

With respect to the audit, our mandate covered [TRANSLATION] *the subsidies granted for the enhancement projects of the Musée d'archéologie et d'histoire de Montréal, Pointe-à-Callière.*

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.4 – Conduct audits of the bodies that received subsidies from the City of Montréal

INDICATOR 2 – Implementation of the intervention strategy

	2019	2020	2021	2022	2023
Targets	Deployment of the intervention strategy as of 2019				
Results	Completed	Completed Target met			

The results of our work are presented in chapters 3 (audit) and 6 (reporting) of this annual report.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.5 – Maintain our presence in financial auditing

INDICATOR 1 – Review of our financial audit intervention strategy

	2019	2020	2021	2022	2023
Targets	Annual review of the intervention strategy	Annual review of the intervention strategy	Annual review of the intervention strategy	Annual review of the intervention strategy	Annual review of the intervention strategy
Results	Review completed in May 2019	Review completed in May 2020 Target met			

We maintained our presence with the same strategy we deemed appropriate following the passage of Bill 155 in 2018.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.6 – Foster an increase in the rate of implementation of our recommendations

INDICATOR 1 – Production of management charts to help reflect on the current approach to following up on the recommendations

	2019	2020	2021	2022	2023
Targets	Production of management charts	No target	No target	No target	No target
Results	Charts were produced in the fall of 2018. Target met	N/A			

We presented the audit committee with detailed charts on the follow-up of the recommendations in the fall of 2018. A position has since been created by the municipal administration at the Bureau du contrôleur général. The person who holds that position is responsible for coordinating the follow-up of the recommendations and producing management charts for this purpose.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.6 – Foster an increase in the rate of implementation of our recommendations

INDICATOR 2 – Assessment of the relevance of the current approach to following up on the recommendations

	2019	2020	2021	2022	2023
Targets	No target	Tabling of a report to the management committee	No target	No target	No target
Results		Under way Target not met			

The tabling of the report to the management committee on the working committee's findings and recommendations regarding the evaluation of the relevance of our current approach to the follow-up of the recommendations has been postponed to 2021.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.6 – Foster an increase in the rate of implementation of our recommendations

INDICATOR 3 – Assessment of the degree of implementation of the new approach to following up on the recommendations

	2019	2020	2021	2022	2023
Targets	No target	No target	Implementation of the new approach as of 2021	Implementation of the new approach as of 2021	Implementation of the new approach as of 2021
Results	N/A	N/A			

We will evaluate the recommended actions for implementation in 2021.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.7 – Put processes in place to comply with the Access to Information Act

INDICATOR 1 – Addition of information to the website and application form

	2019	2020	2021	2022	2023
Targets	Addition of the information and the form	No target	No target	No target	No target
Results	The website has a section for this purpose. Target met	N/A			

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.7 – Put processes in place to comply with the Access to Information Act

INDICATOR 2 – Drafting of the guidelines and procedures

	2019	2020	2021	2022	2023
Targets	Drafting of the guidelines and procedures	No target	No target	No target	No target
Results	Guidelines and procedures drafted Target met	N/A			

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.7 – Put processes in place to comply with the Access to Information Act

INDICATOR 3 – Implementation of follow-up mechanisms to meet the deadline required by law

	2019	2020	2021	2022	2023
Targets	Deployment of the follow-up procedures	No target	No target	No target	No target
Results	Follow-up procedures deployed as of January 2019 Target met	N/A			

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.8 – Make it easier for elected officials and other stakeholders to understand our role

INDICATOR 1 – Drafting of documents explaining the delineation between the mission of the Bureau du vérificateur général and the interventions of the Bureau de l'inspecteur général, the Bureau du contrôleur général, the Ombudsman and the City's organizational performance group.

	2019	2020	2021	2022	2023
Targets	Tabling of a working committee report to the management committee	No target	No target	No target	No target
Results	Working committee's report tabled to the management committee in the fall of 2019 Target met	N/A			

The working committee's report containing the findings and recommendations was presented to the management committee in 2019.

ORIENTATION 1 – INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1.8 – Make it easier for elected officials and other stakeholders to understand our role

INDICATOR 2 – Redesign of the website of the Bureau du vérificateur général

	2019	2020	2021	2022	2023
Targets	Redesign of the website	No target	No target	No target	No target
Results	Website redesign under way	Website redesign completed in March 2021 Target not met			

Work on the redesign of the website and the development of a new brand image was finalized in March 2021.

7.2.2.2. Orientation 2 – Implementing innovative practices to ensure the quality of the work

Four objectives had been identified to enable the BVG to put in place innovative practices to ensure the quality of our work in the strategic plan. The results by objective for orientation 2 are presented below.

Objective	Indicator	Target	2020 results	Target		
				Met	Not met	N/A
2.1 Maintain the quality of our work.	1. Proportion of the work evaluated that meets the assurance standards.	100%	100%	✓		
	2. Canadian assurance standards watch.	Ongoing	Ongoing in 2020	✓		
	3. Update of the Quality Assurance Manual.	Once a year	Update completed in February 2020	✓		
2.2 Integrate compliance with laws, regulations and frameworks into performance audit engagements.	1. Percentage of performance audit engagements addressing legal and regulatory compliance.	100%	100%	✓		
2.3 Systematically integrate assessment of risks of irregularities and fraud into the performance audit engagements.	1. Proportion of audit engagements performed that include an assessment of the risks of irregularities and fraud.	100%	100%	✓		

Objective	Indicator	Target	2020 results	Target		
				Met	Not met	N/A
2.4 Provide innovative technology and software tools to maintain our performance audit practices and foster a paperless work environment.	1. Review of the processes of the Bureau du vérificateur général for which technology and software tools have been updated or implemented.	Once a year	Completed for 2020	✓		
	2. Review of the paperless environment strategy.	2019	N/A	✓		
	3. Implementation of the indicators.	2020 and subsequent years	Under way		✓	

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.1 – Maintain the quality of our work

INDICATOR 1 – Proportion of the work evaluated that meets the assurance standards

	2019	2020	2021	2022	2023
Targets	100%	100%	100%	100%	100%
Results	100%	100%	Target met		

We have maintained the quality of our work by ensuring throughout 2020 that we met the applicable assurance standards and by keeping a constant watch on these standards.

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.1 – Maintain the quality of our work

INDICATOR 2 – Canadian assurance standards watch

	2019	2020	2021	2022	2023
Targets	Ongoing	Ongoing	Ongoing	Ongoing	Ongoing
Results	Completed	Completed Target met			

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.1 – Maintain the quality of our work

INDICATOR 3 – Update of the Quality Assurance Manual

	2019	2020	2021	2022	2023
Targets	Annually	Annually	Annually	Annually	Annually
Results	Completed in January 2019	Completed in February 2020 Target met			

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.2 – Integrate compliance with laws, regulations and frameworks into performance audit engagements

INDICATOR 1 – Percentage of performance audit engagements addressing legal and regulatory compliance

	2019	2020	2021	2022	2023
Targets	100%	100%	100%	100%	100%
Results	100%	100% Target met			

For each mandate completed in 2020, we always made sure to include these elements.

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.3 – Systematically integrate assessment of risks of irregularities and fraud into the performance audit engagements

INDICATOR 1 – Proportion of the audit engagements performed that include an assessment of the risks of irregularities and fraud

	2019	2020	2021	2022	2023
Targets	100%	100%	100%	100%	100%
Results	100%	100%	Target met		

For each mandate completed in 2020, we always made sure to include these elements.

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.4 – Provide innovative technology and software tools to maintain our audit performance practices and foster a paperless work environment

INDICATOR 1 – Review of the processes of the Bureau du vérificateur général for which technology and software tools have been updated or implemented

	2019	2020	2021	2022	2023
Targets	Annually	Annually	Annually	Annually	Annually
Results	Completed	Completed	Target met		

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.4 – Provide innovative technology and software tools to maintain our audit performance practices and foster a paperless work environment

INDICATOR 2 – Review of the paperless environment strategy

	2019	2020	2021	2022	2023
Targets	Annually	No target	No target	No target	No target
Results	100% of audit files are electronic	N/A	Target met		

ORIENTATION 2 – IMPLEMENTING INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 2.4 – Provide innovative technology and software tools to maintain our audit performance practices and foster a paperless work environment

INDICATOR 3 – Implementation of the indicators

	2019	2020	2021	2022	2023
Targets	No target	Tabling of a report to the management committee	No target	No target	No target
Results	N/A	Under way Target not met			

The tabling of the report presenting the indicators has been postponed to 2021 because of the pandemic.

7.2.2.3. Orientation 3 – Ensuring the continuity of the team’s qualifications

To ensure the continuity of the team’s qualifications, we had identified three objectives. The detailed results by objective for orientation 3 are presented below.

Objective	Indicator	Target	2020 results	Target		
				Met	Not met	N/A
3.1 Attract and retain the best resources to fully carry out the mission of the Bureau du vérificateur général and ensure the continuity of its expertise.	1. Development of a talent attraction and retention strategy.	2019	N/A	✓		
	2. Implementation of indicators.	2020	Under way		✓	
3.2 Promote and support the development of the staff’s expertise based on the needs of the Bureau du vérificateur général.	1. Establishment of an expertise development path for each employee.	2020	Under way		✓	
	2. Provision of a minimum number of days of training per employee.	6 days per year	8.3 days per employee	✓		
3.3 Achieve and maintain a high level of staff engagement.	1. Development of a skills assessment, succession planning, coaching and mentoring program.	2019	Under way		✓	
	2. Implementation of the skills assessment, succession planning, coaching and mentoring program.	2020	Under way		✓	

ORIENTATION 3 – ENSURING THE CONTINUITY OF THE TEAM’S QUALIFICATIONS

Objective 3.1 – Attract and retain the best resources to fully carry out the mission of the Bureau du vérificateur général and ensure the continuity of its expertise

INDICATOR 1 – Development of a talent attraction and retention strategy

	2019	2020	2021	2022	2023
Targets	Tabling of a report to the management committee	No target	No target	No target	No target
Results	Report tabled in December 2019 Target met	N/A			

The working committee’s report containing the findings and recommendations was presented to the management committee in December 2019. We continue to implement the various recommendations to update our talent attraction and retention strategy.

ORIENTATION 3 – ENSURING THE CONTINUITY OF THE TEAM’S QUALIFICATIONS

Objective 3.1 – Attract and retain the best resources to fully carry out the mission of the Bureau du vérificateur général and ensure the continuity of its expertise

INDICATOR 2 – Implementation of indicators

	2019	2020	2021	2022	2023
Targets	No target	Tabling of a report to the management committee	No target	No target	No target
Results	N/A	Under way Target not met			

The pandemic has somewhat slowed down the pace of the work and the establishment of indicators. This component has been postponed to 2021.

ORIENTATION 3 – ENSURING THE CONTINUITY OF THE TEAM’S QUALIFICATIONS

Objective 3.2 – Promote and support the development of the staff’s expertise based on the needs of the Bureau du vérificateur général

INDICATOR 1 – Establishment of an expertise development path for each employee

	2019	2020	2021	2022	2023
Targets	No target	Tabling of a report to the management committee	No target	No target	No target
Results	N/A	Under way Target not met			

We are continuing to establish expertise paths for some employees in 2020 and will ensure that this is extended to every employee. Following the working committee’s meetings, a template is being prepared and should be in place in 2021.

ORIENTATION 3 – ENSURING THE CONTINUITY OF THE TEAM’S QUALIFICATIONS

Objective 3.2 – Promote and support the development of the staff’s expertise based on the needs of the Bureau du vérificateur général

INDICATOR 2 – Provision of a minimum number of days of training per employee

	2019	2020	2021	2022	2023
Targets	6 days	6 days	6 days	6 days	6 days
Results	6.7 days	8.3 days Target met			

We continue to promote training for members of the BVG.

ORIENTATION 3 – ENSURING THE CONTINUITY OF THE TEAM’S QUALIFICATIONS

Objective 3.3 – Achieve and maintain a high level of staff engagement

INDICATOR 1 – Development of a skills assessment, succession planning, coaching and mentoring program

	2019	2020	2021	2022	2023
Targets	Tabling of the program to the management committee	No target	No target	No target	No target
Results	Under way	Under way Target not met			

The templates for the skills assessment program were completed in 2020. During 2021, the working group will finalize the succession planning, coaching and mentoring program templates.

ORIENTATION 3 – ENSURING THE CONTINUITY OF THE TEAM’S QUALIFICATIONS

Objective 3.3 – Achieve and maintain a high level of staff engagement

INDICATOR 2 – Implementation of the skills assessment, succession planning, coaching and mentoring program

	2019	2020	2021	2022	2023
Targets	No target	Deployment of the program	No target	No target	No target
Results	N/A	Under way Target not met			

The pandemic has somewhat slowed down the pace of the work and the implementation of the program. This component has been postponed to 2021.

