

Follow-up – 2022 - 2024 Strategic Plan

8.2.

2022 Annual Report
Auditor General of
the Ville de Montréal



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8.2. Follow-up — 2022–2024 Strategic Plan

8.2.1. Introduction

The year 2022 represents the first year of the implementation of our strategic plan, which defines the objectives guiding our actions over the next three years.

The *2022–2024 Strategic Plan* is structured around the following 3 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 qualifications** of the Bureau du vérificateur général (BVG).

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

8.2.2. Accountability

We oriented our audit and administrative work to enable us to attain the objectives and meet the targets we had set for 2022.

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

In order to increase the added value of our interventions, we set 4 objectives to be attained over the course of the 2022–2024 period. The results for each objective of orientation 1 are presented below.

OBJECTIVE	INDICATOR	TARGET	RESULT	TARGET		
				MET	NOT MET	NOT APPLICABLE (N/A)
1. Conduct value-added performance audits.	1. Percentage of performance and compliance audit mandates focused on issues or services that directly affect citizens and the quality of services they receive.	25% per year	63% of the mandates in 2022	✓		
	2. Number of performance audit mandates with a sustainable development dimension.	At least 1 mandate per year	2 mandates in 2022	✓		
	3. Number of performance audit mandates focused on information technology.	At least 2 mandates per year	2 mandates in 2022	✓		
	4. Number of performance audit mandates focused on cybersecurity.	At least 1 mandate per year	1 mandate in 2022	✓		
2. Maintain our presence in financial auditing.	1. Review of our financial audit intervention strategy.	Once a year	Review completed in May 2022	✓		
3. Foster an increased rate of implementation of our recommendations.	1. Average annual time needed to analyze the actions taken by a business unit to address a recommendation.	30 days	26.5 days	✓		
	2. Presentation to city council on the status of the recommendations.	Once a year	Completed in May 2022	✓		

OBJECTIVE	INDICATOR	TARGET	RESULT	TARGET		
				MET	NOT MET	NOT APPLICABLE (N/A)
	<p>3. Validation with the business units of the relevance of the recommendations whose action plans have not been completed and that are late in being implemented.</p>	<p>2022 Validation of recommendations whose action plans expired 3 or more years ago.</p> <p>2023 Validation of recommendations whose action plans expired 1 year ago or more but less than 3 years ago.</p>	<p>2022 target: Validation completed in November 2022</p>	✓		
<p>4. Facilitate the understanding of the role of the Auditor General.</p>	<p>1. Development of a communication plan.</p>	<p>2022</p>	Under way		✓	
	<p>2. Deployment of the communication plan.</p>	<p>2023</p>	N/A			✓

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1 – Conduct value-added performance audits.

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

	2022	2023	2024
Targets	25% of the mandates	25% of the mandates	25% of the mandates
Results	63% of the mandates Target met		

In 2022, we conducted 5 mandates to this effect in the following areas: 1) *Management of Wastewater Discharge and Overflow Monitoring*, 2) *Knowledge and Enhancement of Heritage Buildings*, 3) *Effectiveness and efficiency of the use of patrol vehicles of the Service de police de la Ville de Montréal in an emergency context*, 4) *Management of the Metro’s Industrial Control Systems* and 5) *Management of the Artemis System*.

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1 – Conduct value-added performance audits.

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

	2022	2023	2024
Targets	1 mandate	1 mandate	1 mandate
Results	2 mandates Target met		

In 2022, we conducted 2 mandates to this effect in the following areas: one on *Wastewater Discharge and Overflow Monitoring Management* and one on *Knowledge and Enhancement of Heritage Buildings*.

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1 – Conduct value-added performance audits.

INDICATOR 3 – Number of performance audit mandates focused on information technology.

	2022	2023	2024
Targets	2 mandates	2 mandates	2 mandates
Results	2 mandates Target met		

Two performance audit mandates were carried out in information technology: one on the *Management of the Metro’s Industrial Control Systems* and one on the *Management of the Artemis System*.

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 1 – Conduct value-added performance audits.

INDICATOR 4 – Number of performance audit mandates focused on cybersecurity.

	2022	2023	2024
Targets	1 mandate	1 mandate	1 mandate
Results	1 mandate Target met		

In 2022, we performed 1 mandate on *Physical Penetration Tests*.

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 2 – Maintain our presence in financial auditing.

INDICATOR 1 – Review of our financial audit intervention strategy.

	2022	2023	2024
Targets	Annual	Annual	Annual
Results	Review completed in May Target met		

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

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 3 – Foster an increased rate of implementation of our recommendations.

INDICATOR 1 – Average annual time needed to analyze the actions taken by a business unit to address a recommendation.

	2022	2023	2024
Targets	30 days	30 days	30 days
Results	26.5 days Target met		

For 2022, the average time represents the BVG’s response time when a coordinator assigns a satisfactory status to the implementation of an action plan.

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 3 – Foster an increased rate of implementation of our recommendations.

INDICATOR 2 – Presentation to city council on the status of the recommendations.

	2022	2023	2024
Targets	Annual	Annual	Annual
Results	Completed in May Target met		

The BVG reported on the status of implementation of its recommendations in May 2022 as part of its annual report.

ORIENTATION 1 | INCREASING THE ADDED VALUE OF THE INTERVENTIONS

Objective 3 – Foster an increased rate of implementation of our recommendations.

INDICATOR 3 – Validation with the business units of the relevance of the recommendations whose action plans have not been completed and that are late in being implemented.

	2022	2023	2024
Targets	Validation of the recommendations whose action plans expired 3 or more years ago	Validation of the recommendations whose action plans expired 1 year ago or more but less than 3 years ago	N/A
Results	Validation completed in November Target met		

ORIENTATION 1 | **INCREASING THE ADDED VALUE OF THE INTERVENTIONS**

Objective 4 – Facilitate the understanding of the role of the Auditor General.

INDICATOR 1 – Development of a communication plan.

	2022	2023	2024
Targets	Drafting of the plan	N/A	N/A
Results	Plan currently being drafted Target not met		

The drafting of the communication plan was completed in January 2023.



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

Two objectives were identified to enable the BVG to implement effective practices to ensure the quality of our audits and integrate sustainable management components in the strategic plan. The results for each objective of orientation 2 are presented below.

OBJECTIVE	INDICATOR	TARGET	RESULT	TARGET		
				MET	NOT MET	NOT APPLICABLE (N/A)
1. Maintain the quality of our work.	1. Canadian Assurance Standards watch.	Ongoing	Completed for 2022	✓		
	2. Quality Management Manual updated in accordance with the new quality management standards.	2022	Completed in December 2022	✓		
	3. New sampling procedures drafted for performance and compliance audits.	2023	N/A			✓
2. Provide innovative technological tools and software to maintain effective audit practices.	1. Technology watch.	Ongoing	Completed by 2022	✓		
	2. Review of equipment and software lifecycles.	Every 3 years	N/A (due in 2023)			✓

ORIENTATION 2 | IMPLEMENT INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 1 – Maintain the quality of our work.

INDICATOR 1 – Canadian Assurance Standards watch.

	2022	2023	2024
Targets	Ongoing	Ongoing	Ongoing
Results	Completed Target met		

In 2022, several BVG employees continued to participate in task forces and sit on committees and boards of directors of organizations that are relevant to our profession. Our outreach activities are discussed in greater detail in chapter 8.1. “Overview of the Bureau du vérificateur général” of this annual report.

ORIENTATION 2 | IMPLEMENT INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK

Objective 1 – Maintain the quality of our work.

INDICATOR 2 – Updated Quality Management Manual in accordance with the new quality management standards.

	2022	2023	2024
Targets	Quality Management Manual drafted	N/A	N/A
Results	Completed in December Target met		

The Canadian Standards on Quality Management (CSQM) set out the requirements that apply to the design, implementation, operation and evaluation of a quality management system. Their main purpose is to promote quality within the BVG and to support the teams performing the audits. The BVG finished drafting its Quality Management Manual in compliance with the requirements of CSQM 1.

ORIENTATION 2 | **IMPLEMENT INNOVATIVE PRACTICES TO ENSURE THE QUALITY OF THE WORK**

Objective 2 – Provide innovative technology and software tools to maintain effective audit practices.

INDICATOR 1 – Technology watch.

	2022	2023	2024
Targets	Ongoing	Ongoing	Ongoing
Results	Completed Target met		

The BVG conducted an ongoing technology watch in 2022, including updating the CaseWare software used for audits.

8.2.2.3. Orientation 3 – Ensuring the continuity of the qualifications of the Bureau du vérificateur général

Three objectives were identified to ensure the continuity of the BVG's qualifications so that it has competent resources to meet its needs and maintain its expertise. It must also provide a stimulating work environment for its resources to develop professionally. The results for each objective of orientation 3 are presented below.

OBJECTIVE	INDICATOR	TARGET	RESULT	TARGET		
				MET	NOT MET	NOT APPLICABLE (N/A)
1. Maintain qualified resources in sufficient number to fulfill the mission of the Bureau du vérificateur général and ensure the continuity of its expertise.	1. Employee retention rate.	90%	94%	✓		
	2. Percentage of positions filled.	85%	92%	✓		
2. Promote and support the development of the staff's expertise based on the needs of the Bureau du vérificateur général.	1. Minimum number of days of training provided.	Annual average of 6 days per employee	7.3 days per employee	✓		
3. Achieve and maintain a high level of staff engagement.	1. Skills assessment, succession planning, coaching and mentoring program applied.	Ongoing	Completed for 2022	✓		

ORIENTATION 3 | **ENSURING THE CONTINUITY OF THE QUALIFICATIONS OF THE BUREAU DU VÉRIFICATEUR GÉNÉRAL**

Objective 1 – Maintain qualified resources in sufficient number to fulfill the mission of the Bureau du vérificateur général and ensure the continuity of its expertise.

INDICATOR 1 – Employee retention rate.

	2022	2023	2024
Target	90% employee retention rate	90% employee retention rate	90% employee retention rate
Results	94% employee retention rate Target met		

Two employees left during the course of 2022.

ORIENTATION 3 | **ENSURING THE CONTINUITY OF THE QUALIFICATIONS OF THE BUREAU DU VÉRIFICATEUR GÉNÉRAL**

Objective 1 – Maintain qualified resources in sufficient number to fulfill the mission of the Bureau du vérificateur général and ensure the continuity of its expertise.

INDICATOR 2 – Percentage of positions filled.

	2022	2023	2024
Target	85% of positions filled	85% of positions filled	85% of positions filled
Results	92% of positions filled Target met		

As of December 31, 2022, only 3 positions are vacant and steps have been taken to fill them.

ORIENTATION 3 | **ENSURING THE CONTINUITY OF THE QUALIFICATIONS OF THE BUREAU DU VÉRIFICATEUR GÉNÉRAL**

Objective 2 – Promote and support the development of the staff’s expertise based on the needs of the Bureau du vérificateur général.

INDICATOR 1 – Minimum number of days of training provided.

	2022	2023	2024
Target	6 days per employee	6 days per employee	6 days per employee
Results	7.3 days per employee Target met		

We continue to promote training for members of the BVG.

ORIENTATION 3 | **ENSURING THE CONTINUITY OF THE QUALIFICATIONS OF THE BUREAU DU VÉRIFICATEUR GÉNÉRAL**

Objective 3 – Achieve and maintain a high level of staff engagement.

INDICATOR 1 – Skills assessment, succession planning, coaching and mentoring program applied.

	2022	2023	2024
Target	Ongoing	Ongoing	Ongoing
Results	Completed Target met		

All employees received their annual evaluation in 2022. This allowed us to identify each employee’s training needs and also to ensure succession planning.