



Office of the Municipal Auditor General,
The Corporation of the City of Windsor

AUDITOR GENERAL 2025 PERFORMANCE Year in Review

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Message from the Auditor General

I am pleased to present the Office of the Auditor General's 2025 Performance Year in Review.

During the year, the Office conducted investigations, completed governance reviews, and advanced structural and professional initiatives to support execution of its mandate, including completing investigation files, issuing governance reports, administering the Fraud and Waste Hotline, and refining investigative and reporting protocols.

Work was prioritized based on risk, governance significance, and available resources in accordance with the approved Work Plan and applicable professional standards, with sequencing applied to ensure timely attention to matters of highest significance.

Overall, the Office largely delivered its planned work while absorbing additional in-year demands within existing capacity. The Office substantially delivered the 2025 Work Plan, completing 28 of 31 planned items (90%), with the remaining items either in progress or formally deferred. In addition, 12 new items were received during the year, of which 6 were completed, reflecting responsiveness to emerging priorities. This work was delivered within planned capacity, with 2,017 hours completed (101% of plan), and an additional 87 hours applied to 2026 work commenced in advance.

I would like to acknowledge the cooperation of City Council and Administration in supporting the Office's work and their continued commitment to governance and accountability practices.

A message regarding reporting cadence:

Performance results reflect work completed and reports issued during 2025, consistent with professional internal audit standards.

For clarity, three stages of reporting are recognized:

- **Completed** – fieldwork and analysis finalized
- **Issued** – report formally provided to Administration
- **Tabled** – report formally presented to Council

At the time of report finalization, several investigations and governance reports completed in 2025 had been issued and scheduled for Council consideration beginning February 23, 2026, and continuing through subsequent reporting cycles.

As a result, a timing difference exists between completion of work and formal Council tabling. This does not affect the accuracy of performance results but may affect how completeness is perceived at a given point in time.

The Office remains committed to providing independent oversight in service to City Council and the residents of Windsor.

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Christopher W. O'Connor, Auditor General, City of Windsor

2025 Executive Performance Dashboard

Mandate Execution at a Glance

Total Professional Hours Delivered: 2,017

Staffing Structure:

- 1 Auditor General
- 0.3 FTE internal support
- Targeted external investigative support

Fraud and Waste Hotline

- 254 submissions received
- 63 required structured triage
- 9 advanced to formal investigation

Structured intake ensured proportionate allocation of investigative resources.

Investigation Activity

Total Files Managed: 22

- 13 active/planned at start of year
- 9 initiated in 2025

Files Concluded: 13

- 5 Tabled in 2025
- 5 Issued in 2025 (2 Tabled in Q1 2026 and 3 in Council Agenda Queue pending Tabling)
- 3 cancelled following jurisdictional or evidentiary review

Carried Forward: 9

- 3 active/in process
- 6 deferred due to prioritization

Reports Finalized in 2025

Total Finalized: 31

- 20 Tabled in calendar 2025
- 11 Issued in 2025 (5 Tabled in Q1 2026 and 6 in Council Agenda Queue pending Tabling)

Governance Milestones

- Enactment of Auditor General By-law 172-2025
- Formalization of Fraud & Waste Hotline governance
- Completion of BIA governance review work
- Updated investigative protocols
- Advancement of quality assurance processes

Performance Density

Delivered within 2,017 direct project effort hours.

Value Delivered by the Auditor General Function

The work presented in this report demonstrates the role of the Office in strengthening governance, decision-making integrity, and public trust through independent oversight. The activities undertaken during the period reflect both assurance and advisory contributions that support Council's oversight responsibilities.

1. Protecting the Integrity of Council Decision-Making

- Reviewed information presented to Council to assess accuracy, completeness, and clarity
- Identified errors, inconsistencies, and areas requiring clarification prior to Council consideration
- Reduced the risk of decisions being made based on incomplete or unclear information

Examples include:

- *Report Integrity Concerns (Errors and Misleading Representation in an Administration Report)* → identified inaccuracies and areas requiring clarification to support informed Council consideration

2. Independent Validation of Administrative Actions

- Assessed whether matters raised through investigations were appropriately handled
- Confirmed where management responses were reasonable, proportionate, and supported by evidence
- Identified where additional clarification or follow-up actions were warranted

Examples include:

- *Respectful Workplace Investigation* → validated actions taken and corrective measures implemented
- *Hiring Practices Investigation* → assessed process integrity and compliance with established practices

3. Identification of Systemic Governance Risks

- Identified recurring themes across governance, compliance, procurement, and reporting practices
- Highlighted areas requiring improved clarity, documentation, or process consistency
- Informed opportunities for strengthened oversight, training, and control frameworks

Examples include:

- *BIA Governance Review (including Ford City BIA & Lessons Learned for BIAs)* → identified governance and compliance gaps across multiple areas
- *Comparator Research and Recommendations Report* → assessed structural considerations and oversight models
- *Investment Practices Investigation* → reviewed governance and control considerations over financial activities

4. Timely Clarification and Risk Mitigation

- Brought forward findings in a manner that informed current decision-making and reduced the risk of ongoing or repeated issues
- Provided clarity on complex or disputed matters to support informed action by Council and Administration

Examples include:

- *Administration of Right-of-Way Sewer Permits Investigation* → clarified roles, processes, and control expectations relevant to current practice
- *Tendered Work Investigation* → provided insight into procurement practices to support improved controls going forward

5. Transparency and Accountability to Council and the Public

- Provided structured, evidence-based reporting on investigations and governance reviews
- Enhanced visibility into how concerns are assessed, investigated, and resolved
- Reinforced accountability through clear documentation of findings and management responses

Examples include:

- *Investigation* reports issued through the Fraud and Waste Hotline process
- *Safety Concerns and Responsibility Dispute – Municipal Road Closure Investigation* → documented roles, responsibilities, and findings
- *Auditor General Report Regarding Administration's Alignment with IIA Essential Conditions* → transparent assessment of governance alignment

6. Alignment with Professional Standards

- Conducted work in accordance with the Institute of Internal Auditors' Global Internal Audit Standards
- Applied structured methodologies and documentation practices to support consistency and quality
- Supported Council's oversight responsibilities through independent, objective assurance

Examples include:

- *Auditor General Report Regarding Council's Alignment with IIA Essential Conditions*
- *Auditor General Report Regarding Administration's Alignment with IIA Essential Conditions*
- Quality Assurance Review and supporting governance documentation

The examples above are not exhaustive but illustrate how individual engagements collectively contribute to strengthening governance, improving decision-making, and reducing risk to the Corporation. The role of the Auditor General is not only to identify significant failures, but to ensure that decisions are made on accurate, complete, and reliable information.

Detailed Summary of the 2025 Auditor General Workplan Performance

Mandate and Role of the Auditor General

The Office of the Auditor General operates pursuant to:

- Section 223.19 of the Municipal Act, 2001 (Part V.1)
- City of Windsor Auditor General By-law 172-2025
- The Auditor General Charter
- Applicable professional standards governing internal audit and oversight functions

By-law 172-2025 formally establishes the position of the Auditor General and codifies:

- Direct reporting to City Council
- Independence from Administration
- Authority over the annual Work Plan
- Full access to information required to fulfill the mandate

Under the Municipal Act and the By-law, the Auditor General assists Council in holding itself and its administrators accountable for:

- Stewardship of public funds
- Achievement of value-for-money in municipal operations

The Auditor General may conduct financial (excluding attest), compliance, and performance audits of:

- City departments and functions
- Offices of the Mayor and Members of Council
- Local boards
- Municipally controlled corporations
- Grant recipients
- Other entities as permitted under the Act or directed by Council

The Office is also responsible for:

- Administration of the Fraud and Waste Hotline
- Establishment of investigative protocols
- Submission of an annual Work Plan
- Annual reporting to Council

Duties are performed in accordance with the International Standards for the Professional Practice of Internal Auditing or other appropriate professional standards.

Through independent audit, investigation, and reporting activities, the Office supports transparency, accountability, and sound municipal governance.

2025 Work Plan and Strategic Context

Council approved the 2025 Work Plan in accordance with the Municipal Act (the governing By-law was enacted at a later date).

The Work Plan allocated effort across:

- Investigation and allegation-based work
- Governance and compliance review activities
- Professional standards alignment
- Stakeholder reporting
- Completion of Business Improvement Area (BIA) governance review work

The Plan was risk-based and reflected the investigative nature of the mandate and the Office's defined resource structure.

Unlike larger audit departments with recurring audit cycles, the Office operates within a limited staffing model. The 2025 Plan therefore balanced:

- Statutory obligations
- Inbound investigative workload
- Professional alignment requirements
- Governance review commitments
- Council reporting obligations

The 2025 Plan did not include a Management Action Plan Validation Review (MAPV), as investigative workload and structural governance development were prioritized.

Strategic Developments in 2025

During the year, Council enacted By-law 172-2025 following comparator research and recommendations Tabled by the Office.

The By-law:

- Codified reporting authority to Council
- Clarified work plan control
- Reinforced independence safeguards
- Formalized Hotline oversight responsibilities

Charter updates were initiated to ensure full alignment with the new framework.

These developments formed the structural context within which the 2025 Work Plan was executed.

Progress Against the 2025 Work Plan

The 2025 body of work addressed structural governance, financial compliance, ethical oversight, operational accountability, and investigative process management.

Several investigations were completed in late 2025, issued and are to be presented to Council in 2026. These are included as part of 2025 performance.

Fraud and Waste Hotline Administration

- 254 submissions received
- 63 required structured triage and analysis
- 9 advanced to formal investigation

Submissions were screened for jurisdiction, evidentiary sufficiency, and alignment with the mandate to ensure the proportionate use of investigative resources.

Investigation and Allegation-Based Work

- 13 files were active or planned at the start of 2025.
- 9 additional matters qualified for investigation during the year.

The investigation status is as follows:

- 13 were closed:
 - 7 were tabled
 - 3 were issued
 - 3 were cancelled following jurisdictional or evidentiary review
- 3 remained active at year-end
- 6 deferred to 2026 due to prioritization

In total, 22 investigation files were managed, with 13 were concluded and 9 carried forward.

Files that were unsubstantiated, outside jurisdiction, or unable to proceed due to evidentiary or complainant limitations were formally documented and closed.

Audit and Governance Review Activities

The Office issued:

- 2 audit reports (BIA governance reviews)
- 6 additional reports
- 6 required reports
- 3 status reports
- 1 communication memo

An additional 3 area initiatives were completed but did not generate a report.

Reporting and Stakeholder Engagement

Status	Planned	Added In Year	Total
Completed (reports & initiatives)	28	6	34
- Issued & Tabled in 2025	12	5	17
- Issued in 2025 & Tabled in Q1 2026	1	1	2
- Issued in 2025 & in Council Agenda Queue	4	0	4
- Issued in early 2026 & Tabled in Q1 2026	3	0	3
- Issued in early 2026 & in Council Agenda Queue	2	0	2
- Initiative (no report)	3	0	3
- Cancelled	3	0	3
Actively in process	2	1	3
Deferred to 2026	1	5	6
Total	31	12	43

Professional Standards Alignment

Efforts included:

- Updating investigative processes
- Enhancing documentation standards
- Implementing structured reporting procedures
- Advancing quality assurance processes

Alignment activities were completed in accordance with the approved Work Plan.

Resource Utilization and Workload Context

2025 operating structure:

- 1 Auditor General
- 0.3 FTE internal support
- Targeted external investigative support
- 2,017 recorded professional project/initiative hours

Work was prioritized based on risk, statutory obligation, and governance significance within available resources.

Overall Assessment

The Office executed the approved Work Plan while managing inbound investigative workload and advancing structural governance reforms.

The Office completed 90% of planned 2025 items (28 of 31), with the balance in progress or deferred, while also completing 6 of 12 new in-year items.

Total effort delivered was 2,017 hours (101% of plan), with additional work initiated for 2026.

Performance reflects:

- Active investigative oversight
- Completion of planned governance work
- Structured Hotline administration
- Consistent reporting to Council
- Continued professional process development

Value Delivered in 2025 – Project-Level Highlights

Collectively, the 2025 body of work reflects oversight across structural governance, financial compliance, ethical standards, operational accountability, and investigative process discipline.

Several investigations were completed in late 2025, with overall findings and conclusions issued later in 2025. These were issued for Council presentation in Q1 2026. These projects are included below as part of 2025 investigative effort and completion. Below 23 of the 31 completed reports are summarized.

Structural & Institutional Reform

1. Comparator Research & Recommendations Report (Tabled)

Scope Examined Across Major Canadian Municipalities:

1. Structural Independence Safeguards
2. Professional Standards Alignment
3. Budget and Capacity Levels
4. Fraud & Waste Hotline Governance

Value Delivered:

- Identified structural differences between Windsor's framework and peer municipalities, including the absence of a dedicated AG by-law at the time of review.
- Benchmarked AG budget levels and governance structures across comparator cities.
- Assessed professional standards models and Fraud and Waste Hotline governance approaches.

Impact: Provided Council with comparative data to inform governance modernization decisions.

2. Alignment with IIA Essential Conditions – Council Governance (Tabled)

Value Delivered:

- Assessed Council-level alignment with internationally recognized internal audit independence principles.
- Identified areas where authority, budget processes, and work plan autonomy could be clarified.

Impact: Informed deliberations leading to codification of independence safeguards in By-law 172-2025.

3. Alignment with IIA Essential Conditions – Administrative Environment (Issued)

Value Delivered:

- Evaluated administrative cooperation, access to information, and response processes.
- Clarified expectations supporting audit independence within the administrative framework.

Impact: Improved role clarity between oversight and administration.

4. Fraud and Waste Hotline – Governance Redesign & Formalization (Tabled)

Value Delivered:

- Formalized a defined Fraud and Waste Hotline governance framework.
- Established structured triage criteria and investigative protocols.
- Separated policy, procedures, and operational steps.

Impact: Increased consistency in allegation handling and improved workload predictability for planning purposes.

5. 2026 Risk Assessment & 6. Work Plan Development (Tabled)

Value Delivered:

- Conducted a structured municipal risk assessment integrating hotline trends and governance findings.
- Developed a risk-informed 2026 Work Plan.

Impact: Improved alignment of audit resources with higher-risk governance areas.

Financial & Procurement Governance

7. Investment Practices Investigation (Tabled)

Value Delivered:

- Assessed municipal investment practices against legislative and policy requirements.
- Identified gaps in monitoring and reporting structures.

Impact: Clarified compliance expectations and reduced governance risk exposure.

8. Tendered Work Investigation (Tabled)

Value Delivered:

- Reviewed procurement documentation and process integrity.
- Assessed compliance with purchasing by-laws.

Impact: Supported transparency and competitive fairness in vendor selection.

Ethical & Conflict Oversight

9. Conflict of Interest – City Department (Governance Review #1) Investigation (Tabled)

Value Delivered:

- Reviewed application of conflict-of-interest controls within operational settings.
- Assessed documentation and disclosure practices.

Impact: Clarified governance expectations and reduced perception-based risk.

10. Investigation - Conflict of Interest - City Department (Governance Review) #2 (Tabled)

Value Delivered:

- Assessed adherence to conflict-of-interest policy and disclosure requirements.
- Evaluated oversight and reporting controls.

Impact: Strengthened transparency in departmental decision-making.

11. Hiring Practices Investigation (Issued)

Value Delivered:

- Reviewed procedural fairness and documentation within hiring processes.
- Identified opportunities to clarify process controls.

Impact: Improved defensibility of employment decisions.

Operational Governance & Accountability

12. Administration of Right-of-Way Sewer Permit Investigation (Issued)

Value Delivered:

- Examined permit approval authority, documentation, and compliance with delegation frameworks.
- Clarified roles within the permitting process.

Impact: Improved procedural clarity in infrastructure-related decision-making.

13. Safety Concerns – Municipal Road Closure Investigation (Issued)

Value Delivered:

- Assessed compliance with MTO Book 7 traffic control standards.
- Identified barrier tampering vulnerabilities and communication gaps.
- Issued recommendations regarding delay protocols and responsibility transfers.

Impact: Improved communication expectations and reduced construction-related risk exposure.

14. Respectful Workplace Investigation (Tabled)

Value Delivered:

- Reviewed handling of a workplace alcohol allegation under the Respectful Workplace Policy.
- Identified ambiguity between policy language and practice.
- Issued recommendations for clarification.

Impact: Improved policy clarity and consistency in enforcement expectations.

15. Heritage Permit Building Violation Investigation (Tabled)

Value Delivered:

- Assessed enforcement consistency and documentation practices in heritage compliance matters.

Impact: Improved defensibility of regulatory actions.

16. Report Integrity Concerns Investigation (Tabled)

Value Delivered:

- Evaluated accuracy and documentation standards in internal reporting.

Impact: Reinforced reliability of governance reporting processes.

Oversight Discipline & Transparency

17. BIA Governance Review - Ford City BIA & 18. BIA Governance Review - Lessons Learned (Tabled)

Value Delivered:

- Assessed governance practices within Business Improvement Areas.
- Clarified oversight relationships between BIAs and Administration.
- Issued structured governance recommendations.

Impact: Improved clarity of delegated governance accountability.

19-21. Cancelled In-Progress Investigations (3 Files) (Tabled)

Value Delivered:

- Applied structured validation criteria and evidentiary thresholds.
- Documented closure rationale where matters could not proceed.

Impact: Ensured proportionate and balanced oversight.

21-23. Status Reports to Council (3 Issued) (Tabled)

Value Delivered:

- Provided structured updates on file status, prioritization, and capacity considerations.
- Publicly disclosed deferred or on-hold matters.

Impact: Increased transparency of investigative workflow.

Institutional Strengthening in 2025

The combined effect of investigative oversight, governance review work, structural refinements, and professional updates during 2025 improved the clarity and stability of the municipal oversight structure.

Key developments included:

- Enactment of Auditor General By-law 172-2025, codifying independence and reporting authority
- Formalization of Fraud and Waste Hotline governance and investigative protocols
- Completion of Business Improvement Area governance review work
- Implementation of updated investigative and documentation standards

These actions clarified authority, improved procedural defensibility, and formalized oversight processes within the Corporation.

The Office continues to operate within a defined resource structure while maintaining structured reporting and investigative discipline.

2025 Performance Summary and Outlook for 2026

The 2025 Performance Year reflects execution of the Auditor General's mandate within the approved Work Plan and available resource structure.

During the year, the Office:

- Managed 22 investigation files, concluding 13 through reporting, cancellation, or structured closure (Tabled or Issued)
- Screened 254 Fraud and Waste Hotline submissions, with 9 advancing to formal investigation
- Finalized 31 reports for Council consideration, including items issued in 2025 and scheduled for Council tabling in 2026(17 Tabled in 2025; 3 Cancellations Tabled in 2025; 5 Tabled in Q1 2026, 6 Issued in Queue for Tabling)
- Completed Business Improvement Area governance review work
- Advanced investigative protocols and performance reporting processes
- Supported codification of the Auditor General mandate through By-law 172-2025

Work was prioritized based on risk and governance significance within available resources.

The enactment of By-law 172-2025 formalized independence safeguards, clarified reporting authority, and provided structural stability for ongoing oversight activity.

The 2025 performance reflects structured resource management, disciplined investigative oversight, and consistent reporting to Council.

Positioning for 2026

In 2026, the Office will continue to:

- Execute investigation and oversight responsibilities
- Administer the Fraud and Waste Hotline
- Advance quality assurance processes
- Expand structured review work as investigative workload permits
- Maintain alignment with applicable professional standards

The governance structure established in 2025 provides a stable platform for continued oversight and accountability.

Quality Assurance and Professional Conformance

In 2025, the Office completed a periodic Quality Assurance Review self-assessment in accordance with the Global Internal Audit Standards and the Institute of Internal Auditors' Quality Assessment Manual. The assessment concluded that the internal audit function **Generally Conforms** with the Standards and operates effectively in all material respects.

Certain elements related to resource sufficiency and documentation maturity were assessed as Generally Conforms or Partially Conforms. These assessments reflect structural capacity considerations previously communicated to Council and addressed through the Council-approved Standards Limiting Framework. These matters do not impair the independence, authority, or effectiveness of the Auditor General.

The Office remains compliant with the requirement to complete an independent external quality assessment within the prescribed five-year cycle. Future scheduling of the external review will be subject to Council approval and resource availability.

Required Annual Updates

In accordance with the governing framework and applicable professional standards, the following appendices provide required annual updates for Council reference:

1. **Appendix A – 2026 Auditor General Strategy**
Outlines the 2026 stabilization approach, strategic priorities, and focus areas within the approved budget envelope.
2. **Appendix B – Technology Implementation Update**
Summarizes 2025 technology progress and sets out the 2026 stabilization and governance focus.
3. **Appendix C – Executive Learning Plan Update**
Provides 2025 professional development progress and outlines the 2026 CPE maintenance plan.
4. **Appendix D – Budget and Hotline Overview**
Presents comparative benchmarking of assurance capacity and public hotline structures across selected municipalities.

Appendix A - 2026 Auditor General Strategy

Objective:

Rebalance the function from reactive overload to structured assurance delivery within the approved envelope.

Strategic Priorities

1. Maintain Fraud & Waste Hotline Oversight & Triage
2. Clear the 2025 investigation pipeline
3. Deliver one high-impact corporate audit (COI).
4. Validate Administration's progression on open action plans since January 1, 2024.
5. Preserve engagement-level standards under Standards-Limiting-Framework.
6. Minimize administrative overhead.

Appendix B - Technology Implementation Update (2025 Progress & 2026 Focus)

2025 Progress Summary

In 2025, the Office continued the phased implementation of its Technology Plan, focused on efficiency, documentation integrity, service continuity, and risk mitigation within a limited resource envelope.

Cybersecurity, data protection, and confidentiality policies are in place, adhered to, and have been updated for 2026.

1. Time Tracking & Reporting

- Implemented structured cloud-based time reporting.
- Improved weekly reporting discipline and engagement budget visibility.
- Reduced manual reconciliation and invoice preparation time.

Result: Increased accuracy and transparency in time and status reporting.

2. Documentation & File Management

- Implemented a centralized project documentation environment.
- Developed standardized templates for audit planning and reporting.
- Improved cross-referencing and retrieval of project materials.
- Established manual export procedures to support continuity and backup controls.

Result: Stronger documentation integrity and improved continuity across engagements.

3. Meeting Enablement & Scheduling

- Adopted a unified calendar management approach.
- Reduced scheduling friction with structured availability sharing.
- Standardized virtual meeting practices.

Result: Reduced administrative burden associated with stakeholder coordination.

4. Workflow & Productivity Enhancements

- Introduced AI-assisted drafting tools to support template development and writing/proofreading.
- Implemented launcher and workflow tools to reduce navigation friction.
- Began staged implementation of file automation tools (limited deployment pending structured file standards).

Result: Significant drafting efficiency gains; automation expansion deferred pending formal structure review.

5. Backup & Continuity

- Implemented a structured local and cloud-based backup framework.
- Introduced periodic export procedures for cloud platforms.
- Enhanced authentication and encryption practices.
- Documented recovery scenarios and continuity approach.

Result: Improved resilience and service continuity capability.

2026 Technology Focus

Given ongoing resource constraints, the 2026 strategy will emphasize stabilization and governance rather than expansion.

Key priorities:

- Consolidate and standardize existing tools.
- Formalize AI usage safeguards and documentation protocols.
- Complete the structured file architecture before expanding automation.
- Maintain disciplined backup and recovery testing.
- Monitor subscription costs and ensure continued value alignment.

No major new technology deployments are planned.

2026 Strategic Position

The Office will continue to leverage technology incrementally to enhance efficiency, documentation quality, and service continuity, while maintaining prudent controls and avoiding unnecessary complexity or security exposure.

Appendix C - Executive Learning Plan – 2025 Update and 2026 Outlook

2025 Progress Update

In 2025, professional development activities focused on maintaining compliance with professional standards while strengthening applied leadership, governance, and technology capabilities within the constraints of a single-incumbent municipal audit function.

All Continuing Professional Education (CPE) requirements were met and submitted in support of the Certified Internal Auditor (CIA) and Certification in Control Self-Assessment (CCSA) designations.

In addition to formal CPE activities, 2025 included substantial applied executive learning through direct implementation and hands-on adoption of technology tools to improve audit efficiency, documentation integrity, security posture, and workflow management. This included:

- Enhanced audit file management and workflow automation
- AI-supported research, templating and proofing tools
- Cybersecurity and backup architecture improvements

- Improved tracking and reporting processes

These activities were not solely technical implementations; they represented strategic capability development aligned with the Global Internal Audit Standards, particularly in quality, documentation, governance support, and operational resilience.

Professional development in 2025 was therefore both formal (CPE-based) and applied (implementation-based), directly supporting service continuity and audit quality.

2026 Learning Plan – Stabilization Year

Given the approved budget envelope and defined service priorities for 2026, professional development hours will be maintained at the required minimum CPE levels to preserve professional certifications and compliance with applicable standards.

The 2026 focus will be:

- Maintenance of CIA and CCSA CPE requirements
- Targeted updates on evolving Global Internal Audit Standards
- Focused cybersecurity and data protection updates
- Select governance and public sector risk briefings relevant to municipal oversight

Rather than broad expansion initiatives, 2026 will emphasize stabilization and disciplined execution within the current operating model.

This approach ensures:

- Continued adherence to professional standards
- Preservation of independence and objectivity
- Alignment with resource constraints
- Sustained capability without expanding cost envelope

The learning plan remains adaptable but disciplined, reflecting both professional obligations and the realities of operating within a fixed, all-inclusive service structure.

Appendix D - Budget and Hotline Overview Related to AG Functions

This section provides a comparative overview of the 2025 operating scale, total assurance capacity, and fraud and waste reporting structures across selected Canadian municipalities. “Total Assurance Capacity” includes Auditor General budgets and, where applicable, internal audit and investigative functions. The table also identifies whether a formal public hotline exists and where it is administered. The municipalities are ranked from highest to lowest based on assurance spend as a percentage of gross operating budget.

#	City ¹	Assurance \$ Per \$1B of Operations	2025 Gross Operating (\$ Billions)	AG Budget	Internal Audit Budget	Total Assurance Capacity
1	Vaughan	\$2,714,932	\$0.442	0	\$1,200,000	\$1,200,000
2	Vancouver	\$2,302,119	\$2.360	\$2,533,000	~\$2,900,000	~\$5,433,000
3	Brampton ²	\$1,942,718	\$1.030	0	\$2,001,000	\$2,001,000
4	Edmonton	\$1,728,646	\$3.641	\$3,094,000	~\$3,200,000	~\$6,294,000
5	Calgary	\$1,481,481	\$5.400	\$3,800,000	~\$4,200,000	~\$8,000,000
6	Winnipeg	\$1,246,087	\$1.150	\$1,433,000	\$0	\$1,433,000
7	Halifax	\$902,256	\$1.330	\$1,200,000	\$0	\$1,200,000
8	Toronto	\$821,862	\$18.800	\$8,651,000	~\$6,800,000	~\$15,451,000
9	Montreal	\$766,905	\$7.276	\$5,580,000	\$0	\$5,580,000
10	Greater Sudbury ³	\$674,510	\$0.765	\$516,000	0	\$516,000
11	Guelph	\$623,126	\$0.467	0	\$291,000	\$291,000
12	Ottawa	\$583,912	\$4.898	\$2,860,000	\$0	\$2,860,000
13	Hamilton	\$523,132	\$2.810	\$1,470,000	\$0	\$1,470,000
14	Markham	\$511,945	\$0.293	\$150,000	0	\$150,000
15	Windsor	\$251,467	\$1.193	\$300,000	\$0	\$300,000
16	London	\$243,989	\$1.414	\$345,000	0	\$345,000

¹ An additional Ontario municipality has reached out for information as they are collecting information to evaluate an AG model versus their current Internal Audit function.

² Note - The Region of Peel has recently appointed a new Auditor General at the Regional Level, effective March 2, 2026. Budget and Hotline information are not yet available.

³ Effective for the 2026 Budget, this department has been closed, and the published intent is to incorporate the function within various Administrative areas. As such, the future function will not be able to adhere to GIA standards or GAGAP, and the Hotline process's independence has yet to be established.