

OFFICE OF
THE CITY AUDITOR

REPORT
COUNCIL AND COUNCIL
COMMITTEE REPORT
VALIDATION AUDIT

JANUARY 19, 2026

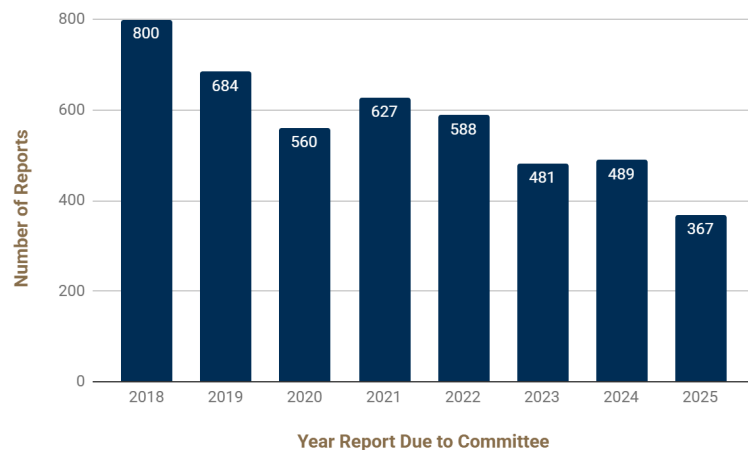
Report Summary

BACKGROUND

City Council is the governing body of the municipal corporation, as well as the custodian of its legislative and administrative powers. City Councillors and the mayor work together to make decisions about plans, strategies, and policies to govern the City. The City of Edmonton Administration provides information to City Council through reports, memorandums, and emails to inform these decisions.

From 2018 to 2025, Administration sent an average of 575 reports per year to City Council and Council Committees.

Chart 1 - Council and Council Committee Reports* Per Year (2018-2025)



*This number does not include land use reports that are dealt with at the City Council Statutory Public Hearing, reports from the Office of the City Auditor, or externally drafted reports.

In January 2023, the Office of the City Auditor completed an audit focused on the objectivity, reliability, understandability, and timeliness of reports City Council receives. The audit concluded with two recommendations for the City Manager, one to strengthen report writing instructions, and one to improve the readability and support for information in the reports.

City Administration addressed these recommendations as of March 2024. Based on the work performed by Administration, the Office of the City Auditor closed the recommendations.

AUDIT OBJECTIVE & SCOPE¹

Our audit objective was to determine if Administration validates Council and Council Committee report data against supporting information.

Our audit focused on reports issued between April 2024 and July 2025, from business areas within the City Manager's authority. Specifically, we assessed whether Administration:

- Reported data objectively.
- Included reliable and timely information within reports.

WHAT WE FOUND²

Overall, we found that Administration is validating its reports against supporting data to ensure that they provide objective, reliable, and timely information to Council and Council Committees.

Administration uses a *Council Report Template* to strengthen the consistency and objectivity of report information and to standardize its report writing process. We found that this process ensured that most of the tested data points were supported by evidence, which represents a significant improvement over our findings of the previous audit.

While we found minor issues in the reliability of a small number of data points and compliance with the *Council Report Template*, these discrepancies did not significantly affect those reports and we saw no need to make formal recommendations as part of this audit.

¹ We conducted this engagement in conformance with the Institute of Internal Auditors' *Global Internal Audit Standards*.

² The Institute of Internal Auditors' *Global Internal Audit Standards* require us to report the significance and prioritization of our findings. This report contains all our significant findings and those that we deemed not significant, but that still support our recommendations. We prioritized each significant finding based on how important it is that management address the finding. This report contains only those significant findings that we prioritized as management must address, or should address.

WHY THIS IS IMPORTANT

Effectively validating reports ensures the objectivity and reliability of the information City Administration presents to Council for decision-making.

Council and Council Committee Reports

COUNCIL REPORTS

Administration uses council reports, memorandums, and emails to provide information, advice and recommendations to City Council and Council Committees. Reports are one of the primary tools for informing City Council and Edmontonians. Council and Council Committees ask for reports by passing a motion, and Administration also initiates reports when they identify the need to send information or requires an approval or decision from Council or a Council Committee.

PREVIOUS AUDIT - COUNCIL AND COUNCIL COMMITTEE REPORT AUDIT

In January 2023, we completed an audit on Council and Council Committee reports to determine if Administration provides City Council with reports that support well-informed decision-making. This audit consisted of two main components, to determine whether Administration:

- Used a council reporting process that guided consistent and effective reporting.
- Prepared objective, reliable, understandable and timely reports that supported informed Council decisions.

The sample we tested for the previous audit consisted of 15 reports to Council and Council Committees. We were unable to substantiate the objectivity, reliability, or timeliness of data for 15 out of 100 data points. We found these within 8 of the 15 reports tested. We also found that Administration could have written 10 of the 15 reports in a way that made it easier for readers to understand the information provided.

Our audit in 2023 concluded with two recommendations, that the City Manager:

1. Strengthen Council and Council Committee report writing instructions to clarify the process and set clear writing standards for reports.
2. Improve readability and fully support information in reports to Council and Council Committees.

We closed these recommendations in July of 2023 and March of 2024, respectively.

To address these recommendations, Administration updated its report writing and review process, making changes to the *Report Writing Guidelines*, *Style Guide*, *Communicating with Council Guidelines*, the *Council Report Template*, and the *Bylaw Report Template*.

We used a subject matter expert to review the readability of a sample of reports written after the implementation of our recommendations and they concluded that the reports showed significant improvement in their readability.

This audit will provide additional assurance that Administration has maintained the consistency of its enhanced report writing and information validation processes.

REPORT WRITING PROCESS

The current Council report writing process has three phases: Initiation and Planning, Drafting and Approvals, and Final Approval and Publication.

Initiation and Planning

This phase begins with the creation of the report, which can be either motion-driven (from Council or Council Committee direction) or Administration-driven (proactively initiated by Administration). The Office of the City Clerk plays a key role in the process by assigning report numbers and scheduling motion-driven reports, while the Deputy City Manager's Office directs the creation of Administration-driven reports and provides templates to authoring branches.

Drafting and Approvals

The drafting phase involves creation of the report's text. Using templates provided by the Office of the City Manager, a report

writer leads an integrated team to draft the content in partnership with applicable subject matter experts and business partners. This is followed by a multi-tiered department and branch review and approval process. The report writer is responsible for responding to and implementing requested changes.

Final Approval and Publication

Once branch and departmental approvals are complete, the authoring branch submits the report to the Office of the City Clerk for processing. The Office of the City Clerk conducts its review and approves the report, then notifies the Office of the City Manager that it is ready for their review. The Office of the City Manager reviews the report, following up on any missing components, and then provides the final corporate approval and directs the report's publication. After the Office of the City Manager's approval and the authoring branch makes any final changes, the Office of the City Clerk releases the report to the public or to appropriate internal systems for private reports.

ACCOUNTABLE PARTIES

The Office of the City Manager stewards the Council report writing process, but is not solely accountable for its effectiveness. The Office of the City Manager is responsible for developing and facilitating the Council report writing process, and is accountable for final approval of the reports. However, the branch and department that prepare the report are accountable for the information they provide.

Council Report Objectivity

KEY FINDINGS

In 2023, Administration updated the *Council Report Template* (the Template) to provide more direction on what report components to consider in each report, and an emphasis on providing objective reports.

The 20 Council and Council Committee reports we tested were highly objective. Reports consistently focused on actionable facts, measured outcomes, and legal, policy, or procedural compliance.

COUNCIL REPORT TEMPLATE

The Template outlines how Administration should present Council and Council Committee reports. Administration should use it for every type of report, excluding Bylaw reports, as those have a separate format. The Template identifies 20 sections for Administration to consider in every report, ranging from the effect on strategic impact, budget and financial impact, environmental and climate impact, and community insights.

In our testing, we found that all 20 of the samples generally followed the outlined template structure.

OBJECTIVITY ANALYSIS

Objective is defined as being fair, based on facts, and not influenced by personal feelings or beliefs, with subjective being the opposite of this.

When required for decision-making reports, content regarding potential options for Council's consideration must use objective information and describe both the benefits and drawbacks of a particular approach.

We found the structure and language of the reports to be highly objective. The instances of subjectivity that we did find in the reports were evident in the following:

1. Some reports used aspirational language such as "significant economic opportunity", "grow the regional

economy”, or “can contribute to a positive brand for the City.”

2. Most GBA+ sections of the reports frequently used advocacy language, sometimes relying on qualitative assessments rather than also supporting it with quantitative metrics. Examples of subjective language used in reports included: “helps minimize risk and ensures that all community members receive the protection they need”, or “further supports those who cannot access or afford private transportation”. This type of language indicated subjective assertions of desired social outcomes.

While complete objectivity should be the standard, these instances represent reasonable and limited use of subjectivity to effectively convey the potential benefits of the recommendation, or address the nuances of social equity.

WHY THIS IS IMPORTANT

Compliance with the Template ensures consistency in reports presented to Council and Council Committees, helping them to be comprehensive, accessible, aligned with policy, and legally sound.

Objectivity is critical in Council and Council Committee reports because they serve as the primary evidence-based foundation for legislative, financial, and policy decisions that Council and its Committees make.

Information Reliability and Timeliness

KEY FINDINGS

In 2023, Administration updated the *Council Report Style Guide* to increase the use of citations and footnotes within Council Reports, to demonstrate accurate and valid information sources.

The information in the 20 Council and Council Committee reports we tested was reliable and used timely information.

RELIABILITY

In the 20 reports we selected, we sampled 130 internal and external data points to test for validity of the supporting information. We were unable to validate 3 of 130 data points (2.3 percent), within 2 of the 20 reports. These data points consisted of:

- An estimate for total expected spend of a pilot project.
- Estimates for cost increases and delays resulting from potential changes to specific development processes.

While supporting information was provided by Administration, we were unable to recalculate or fully reconcile these details with the reported figures. However, we determined these unsubstantiated data points did not have a significant impact on the report's conclusion or recommendation.

Comparatively, in the last audit, we found 15 unsubstantiated data points over 100 internal and external data points (15 percent), in 8 of the 15 reports. Current testing represents a significant improvement over the previous audit.

TIMELINESS

We tested the data sources to ensure the information used in the reports was relevant and timely. We found no issues with the timeframes of the supporting information.

WHY THIS IS IMPORTANT

Council and Council Committees require sound information to make well-informed decisions. Reliable and timely data ensures that Council and Council Committee Reports are accurate, financially responsible, strategically sound, and responsive to community needs.

ACKNOWLEDGEMENT

We would like to thank the City's Executive Leadership Team, Office of the City Manager, Senior Executive Advisors, and the business areas for their support throughout this audit.