



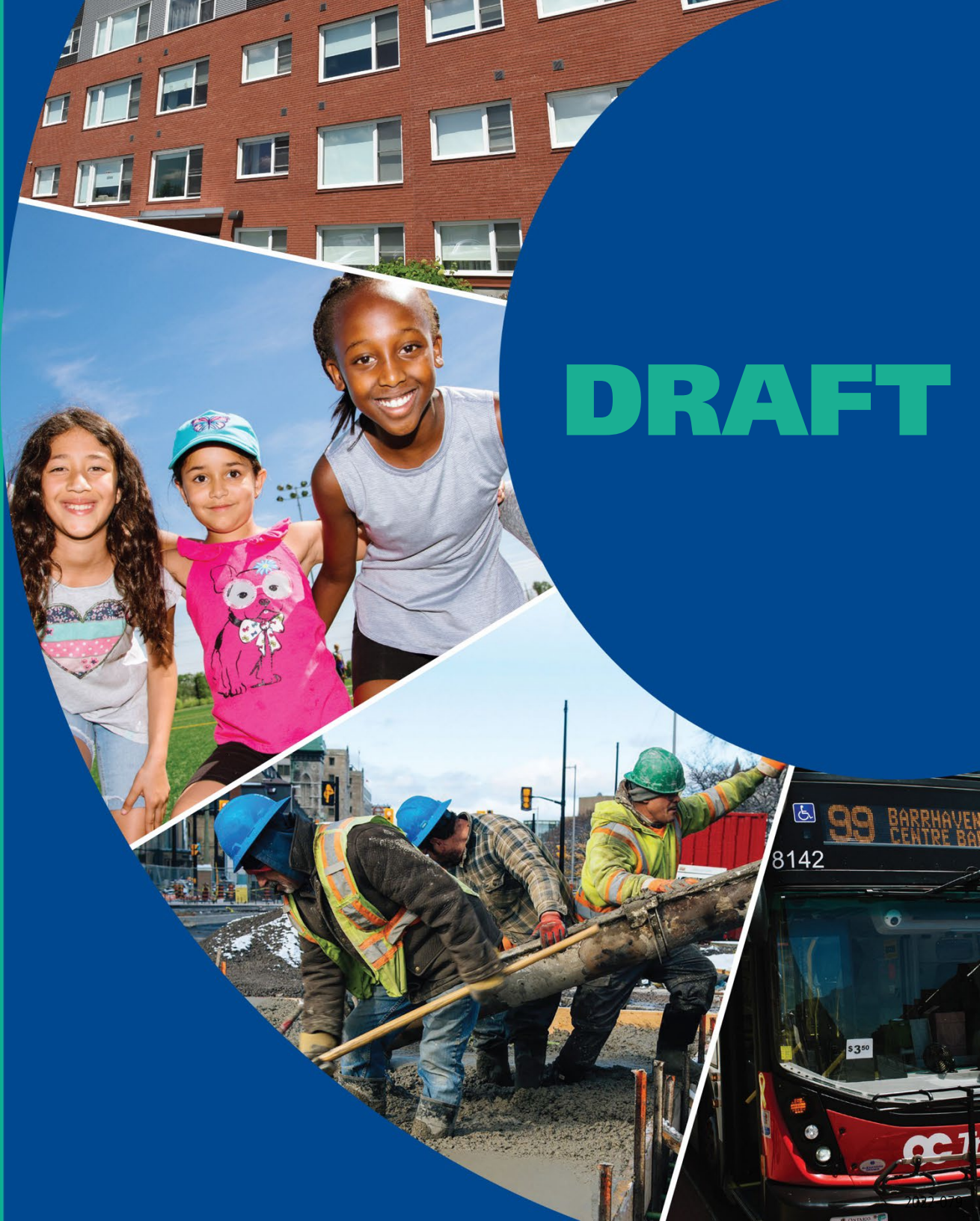
BUDGET

2023

**Working together
for a better Ottawa**

Audit Committee

Tabled February 1, 2023



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99 BARRHAVEN CENTRE BAY

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\$3.50

OC

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Office of the Auditor General

2023 Service Area Summary

The mandate of the Office of the Auditor General is to carry out audits of City of Ottawa operations and to provide City Council with independent information, advice and assurance to help hold the City to account for its stewardship of public funds.

Programs/Services Offered

The services provided by the Auditor General include

- Carry out audits on City departments and/or Boards: Financial audits (except annual attest audit); Performance (value-for-money) audits and Compliance audits
- Administration of City's Fraud and Waste Hotline for employees and the public as part of Council's policy on Fraud and Waste
- In consultation with the City Solicitor, carry out investigations of any suspected acts of fraud, misappropriation or other similar irregularity in accordance with the Fraud and Waste Policy

External Audit Fees

2023 Service Area Summary

The external audit includes the examination of the consolidated financial statements of the City, the financial statements of each local board and municipal entity, other funds and entities, to the degree necessary to express an audit opinion on such statements.

Programs/Services Offered

The Corporate Finance Service Area is responsible for the coordination of external audit services, which include:

- Audit and audit related services including expressing an opinion and report to the Audit Committee on the results of the consolidated financial statement audit and financial information of the City of Ottawa related entities and programs in accordance with municipal or other requirements
- Issue written communications to Management and Audit Committee describing any significant deficiencies in internal controls and addressing matters that are required to be communicated under professional standards

City of Ottawa
 Audit Committee - Operating Resource Requirement
 In Thousands (\$000)

	2021	2022		2023	\$ Change over 2022 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
Office of the Auditor General	1,816	2,957	2,437	2,692	255
External Audit Fees	464	443	443	443	0
Gross Expenditure	2,280	3,400	2,880	3,135	255
Recoveries & Allocations	(166)	(155)	(155)	(155)	0
Revenue	(11)	(520)	0	0	0
Net Requirement	2,103	2,725	2,725	2,980	255
Expenditures by Type					
Salaries, Wages & Benefits	1,348	1,700	1,700	1,745	45
Overtime	1	0	0	0	0
Material & Services	929	1,693	1,173	1,383	210
Transfers/Grants/Financial Charges	0	0	0	0	0
Fleet Costs	0	0	0	0	0
Program Facility Costs	0	0	0	0	0
Other Internal Costs	2	7	7	7	0
Gross Expenditures	2,280	3,400	2,880	3,135	255
Recoveries & Allocations	(166)	(155)	(155)	(155)	0
Net Expenditure	2,114	3,245	2,725	2,980	255
Revenues By Type					
Federal	0	0	0	0	0
Provincial	0	0	0	0	0
Own Funds	(11)	(520)	0	0	0
Fees and Services	0	0	0	0	0
Fines	0	0	0	0	0
Other	0	0	0	0	0
Total Revenue	(11)	(520)	0	0	0
Net Requirement	2,103	2,725	2,725	2,980	255
Full Time Equivalents			12.00	12.00	0.00

City of Ottawa
 Audit Committee - Operating Resource Requirement Analysis
 In Thousands (\$000)

	2022 Baseline			2023 Adjustments						2023	\$ Change over 2022 Budget
	Forecast	Budget	Adj. to Base Budget	Maintain Services	Provincial Legislated	Growth	COVID-19	Service Initiatives / Savings	User Fees & Revenues	Estimate	
Expenditures by Program											
Office of the Auditor General	2,957	2,437	0	255	0	0	0	0	0	2,692	255
External Audit Fees	443	443	0	0	0	0	0	0	0	443	0
Gross Expenditure	3,400	2,880	0	255	0	0	0	0	0	3,135	255
Recoveries & Allocations	(155)	(155)	0	0	0	0	0	0	0	(155)	0
Revenue	(520)	0	0	0	0	0	0	0	0	0	0
Net Requirement	2,725	2,725	0	255	0	0	0	0	0	2,980	255
Expenditures by Type											
Salaries, Wages & Benefits	1,700	1,700	0	45	0	0	0	0	0	1,745	45
Overtime	0	0	0	0	0	0	0	0	0	0	0
Material & Services	1,693	1,173	0	210	0	0	0	0	0	1,383	210
Transfers/Grants/Financial Charges	0	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0	0
Program Facility Costs	0	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	7	7	0	0	0	0	0	0	0	7	0
Gross Expenditures	3,400	2,880	0	255	0	0	0	0	0	3,135	255
Recoveries & Allocations	(155)	(155)	0	0	0	0	0	0	0	(155)	0
Net Expenditure	3,245	2,725	0	255	0	0	0	0	0	2,980	255
Percent of 2023 Net Expenditure Budget			0.0%	9.4%	0.0%	0.0%	0.0%	0.0%	0.0%	9.4%	
Revenues By Type											
Federal	0	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0	0
Own Funds	(520)	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	(520)	0	0	0	0	0	0	0	0	0	0
Percent of 2023 Revenue Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Net Requirement	2,725	2,725	0	255	0	0	0	0	0	2,980	255
Percent of 2023 Net Requirement Budget			0	0	0	0	0	0	0	0	
Full Time Equivalents (FTEs)	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00	0.00
Percent of 2023 FTEs			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

City of Ottawa
Audit Committee - Operating Resource Requirement Explanatory Notes
In Thousands (\$000)

2022 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)			
	Expense	Revenue	Net	
Light Rail Train audit funded from Transit Reserve.	(520)	520	0	
Total Surplus / (Deficit)	(520)	520	0	
2023 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net 2023 Changes	FTE Impact
Maintain Services				
All programs include an adjustment for potential 2023 cost of living, increments and benefit adjustments.	45	0	45	0.00
Inflationary increase for materials and services.	60	0	60	0.00
One-time funding to review the Lansdowne project and conduct a Convoy Protest audit.	150	0	150	0.00
Total Maintain Services	255	0	255	0.00
Total Budget Changes	255	0	255	0.00