

SUBJECT: Office of the Auditor General (OAG) – Semi-Annual Report on Follow-Up Procedures

File Number ACS2023-OAG-BVG-0005

Report to Audit Committee on 9 June 2023

and Council 14 June 2023

Submitted on May 31, 2023 by Nathalie Gougeon, Auditor General

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Ward: CITY WIDE / À L'ÉCHELLE DE LA VILLE

OBJET : Bureau de la vérificatrice générale (BVG) – Rapport semestriel sur les procédures de suivi

Dossier : ACS2023-OAG-BVG-0005

Rapport au Comité de la vérification

le 9 juin 2023

et au Conseil le 14 juin 2023

Soumis le 31 mai 2023 par Nathalie Gougeon, Vérificatrice générale

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REPORT RECOMMENDATION(S)

That the Audit Committee recommend Council receive the Semi-Annual Report on Follow-up Procedures.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil de prendre connaissance du rapport semestriel sur les procédures de suivi.

BACKGROUND

The International Standards for the Professional Practice of Internal Auditing and the Office of the Auditor General's (OAG) Audit Charter, requires the Auditor General to "follow up on engagement findings and corrective actions, and report periodically to the Audit Committee concerning any corrective actions not effectively implemented".

In May 2021, City Council approved the "Office of the Auditor General – Audit Recommendation Implementation Update Process – Proposed Modifications" Report (ACS2021-OAG-BVG-0002) brought forward by the OAG. These changes require the OAG to provide a semi-annual report, to the Audit Committee and City Council, on the results of audit follow-up procedures performed on previously issued recommendations that have come due, and further highlight areas of significant risk that are still outstanding that warrant further attention by the City's administration.

DISCUSSION

The OAG is providing a semi-annual report to the Audit Committee on the results of audit follow up procedures performed. The report outlines the work performed by the OAG since our last report to the Audit Committee in June 2022 and the progress management has made on outstanding recommendations.

FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

LEGAL IMPLICATIONS

There are no legal impediments to the Audit Committee and Council considering this report.

COMMENTS BY THE WARD COUNCILLOR(S)

This is a city-wide issue.

ADVISORY COMMITTEE(S) COMMENTS

This section does not apply, as this is a city-wide administrative report.

CONSULTATION

As this is considered an internal administrative matter, no public consultation was undertaken.

ACCESSIBILITY IMPACTS

There are no accessibility impacts associated with this report.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

RURAL IMPLICATIONS

There are no rural implications associated with this report.

TERM OF COUNCIL PRIORITIES

This report supports the Term of Council Priority related to Governance, Planning and Decision Making.

SUPPORTING DOCUMENTATION

Document 1 - OAG: Semi-Annual Report on Follow-up Procedures

Document 1 - BVG: Rapport semestriel sur les procédures de suivi

DISPOSITION

The Office of the Auditor General will proceed according to the direction of the Audit Committee and Council in considering this report.