

**Subject: Office of the Auditor General (OAG) – Investigation of Manotick
Business Improvement Area Expenses**

File Number: ACS2023-OAG-BVG-0009

Report to Audit Committee on 22 September 2023

and Council 27 September 2023

Submitted on September 13, 2023 by Nathalie Gougeon, Auditor General

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(OAG)**

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Ward: Citywide

**Objet : Bureau de la vérificatrice générale (BVG) – L'Enquête sur les
dépenses de la Zone d'amélioration commerciale de Manotick**

Numéro de dossier : ACS2023-OAG-BVG-0009

Rapport présenté au Comité de la vérification

Rapport soumis le 22 septembre 2023

et au Conseil le 27 septembre 2023

Soumis le 2023-09-13 par Nathalie Gougeon, vérificatrice générale

**Personne ressource : Nathalie Gougeon, vérificatrice générale, Bureau de la
vérificatrice générale (BVG)**

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Quartier : À l'échelle de la ville

REPORT RECOMMENDATION(S)

- **That the Audit Committee receive the Investigation of *Manotick Business Improvement Area Expenses – Role of the City of Ottawa* report and recommend that Council consider and approve the recommendations.**

- That the Audit Committee recommend Council receive the *Investigation of Manotick Business Improvement Area Expenses* report

RECOMMANDATION(S) DU RAPPORT

- Que le Comité de la vérification reçoive le rapport de L'Enquête sur les dépenses de la Zone d'amélioration commerciale de Manotick – Le rôle de la Ville d'Ottawa et recommande au Conseil d'examiner les recommandations, à des fins d'approbation.
- Que le Comité de la vérification recommande au Conseil de prendre connaissance du rapport de l'Enquête sur les dépenses de la Zone d'amélioration commerciale de Manotick

BACKGROUND

The Investigation of the Manotick Business Improvement Area (MBIA) Expenses was undertaken as a result of a report made to the Fraud and Waste Hotline.

DISCUSSION

The OAG received allegations in relation to potential inappropriate expenses incurred by the MBIA and undertook an investigation. The MBIA Board of Management (Board) is responsible for managing the affairs of the MBIA and fulfilling the requirements of applicable municipal by-laws and related policies. As such, the results of our investigation related to the MBIA's expenses were reported to the MBIA Board on September 8, 2023. The **Investigation of Manotick Business Improvement Area Expenses** report is provided to the Committee for information purposes (Document 1).

As part of the investigation, we identified areas of improvement for the City as it relates to the support it provides to Business Improvement Areas (BIA). As such, in accordance with the Governance report approved by Council on December 7, 2022, the **Investigation of Manotick Business Improvement Area Expenses – Role of the City** is being tabled with the Audit Committee. The report will then be referred to Council for approval of the audit recommendations. Details of the investigation objective, scope, findings, recommendations, and management action plans can be found in the investigation report (Document 2).

In addition to the detailed investigation reports, we have developed a one-page summary of key highlights from our investigation (Document 3).

FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

LEGAL IMPLICATIONS

There are no legal implications associated with this report.

COMMENTS BY THE WARD COUNCILLOR(S)

This is a city-wide issue.

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.

SUPPORTING DOCUMENTATION

Document 1 – OAG: Investigation of Manotick Business Improvement Area Expenses

Document 1 – BVG: L'Enquête sur les dépenses de la Zone d'amélioration commerciale de Manotick

Document 2 – OAG: Investigation of Manotick Business Improvement Area Expenses – Role of the City of Ottawa

Document 2 – BVG: L'Enquête sur les dépenses de la Zone d'amélioration commerciale de Manotick – Le rôle de la Ville d'Ottawa

Document 3 – OAG: Investigation of Manotick Business Improvement Area Expenses - Highlights

Document 3 – BVG: Faits saillants tirés de l'enquête sur les dépenses de la Zone d'amélioration commerciale de Manotick

DISPOSITION

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