

SUBJECT: Office of the Auditor General (OAG) – Audit and Investigation Reports

File Number ACS2023-OAG-BVG-0001

Report to Audit Committee on 17 February 2023

and Council 22 February 2023

Submitted on February 8, 2023 by Nathalie Gougeon, Auditor General

Contact Person: Nathalie Gougeon, Auditor General, Office of the Auditor General (OAG)

613-580-9602: oag@ottawa.ca

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

OBJET : Bureau de la vérificatrice générale (BVG) – Rapports de vérification et d'enquête

Dossier : ACS2023-OAG-BVG-0001

Rapports présentés au Comité de la vérification

le 17 février 2023

et au Conseil le 22 février 2023

Soumis le 8 février 2023 par Nathalie Gougeon, vérificatrice générale

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

613-580-9602; bvg@ottawa.ca

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

REPORT RECOMMENDATION(S)

That the Audit Committee receive the audit and investigation reports and recommend that Council consider and approve the recommendations.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification reçoive les rapports de vérification et d'enquête, et recommande au Conseil d'examiner les recommandations, à des fins d'approbation.

BACKGROUND

The following reports are being tabled:

1. Audit of the City of Ottawa's Response to the Convoy Protest (Document 1);
2. Audit of the Governance of the City's Pandemic Response (Document 2); and
3. Audit of the Zero-Emission Buses (Sprint 3) – Funding Mechanisms and Agreements (Document 3).
4. Investigation of Allegations Related to Carleton Lodge Long-Term Care Home (Document 4).

On February 7, 2022, City Council approved [Motion No. 69/13](#), requesting that the City of Ottawa (City), "commission an independent evaluation of the response to the occupation of the city of Ottawa with a view to better overall governmental agencies' response to planning, coordination, communications, (and) sharing of resources, including deployment". On March 29, 2022, City management requested that the Office of the Auditor General (OAG) consider undertaking the independent evaluation. The Auditor General accepted this request on March 29, 2022.

The Audit of the Governance of the City's Pandemic Response and the Audit of the Zero-Emission Buses (Sprint 3) were included in the OAG's 2022-2023 Audit Work Plan (ACS 2021-OAG-BVG-012) approved by Council on December 8, 2021.

The Investigation of Allegations Related to Carleton Lodge Long-Term Care Home was undertaken as a result of reports made to the Fraud and Waste Hotline.

DISCUSSION

In accordance with the Governance report approved by Council on December 7, 2022, the following reports are being tabled with the Audit Committee:

1. Audit of the City of Ottawa's Response to the Convoy Protest (Document 1);
2. Audit of the Governance of the City's Pandemic Response (Document 2); and
3. Audit of the Zero-Emission Buses (Sprint 3) – Funding Mechanisms and Agreements (Document 3).

4. Investigation of Allegations Related to Carleton Lodge Long-Term Care Home (Document 4).

These reports will then be referred to Council for approval of the recommendations.

Details of each engagement's objective, scope, findings, recommendations, and management action plans can be found in the respective reports.

In addition to the detailed reports, we have developed a one-page summary of key highlights for the audits and investigation (Document 5, 6, 7 and 8 respectively).

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: Convoy Protest Audit Report

Document 1 – BVG : Rapport sur la vérification de la manifestation du convoi de camionneurs

Document 2 – OAG: Pandemic Governance Audit Report

Document 2 – BVG : Rapport sur la vérification de l'intervention pandémique

Document 3 - OAG: ZEB Audit Report (Sprint 3)

Document 3 – BVG : Rapport sur la vérification des ANP (Sprint 3)

Document 4 - OAG: Investigation Report - Carleton Lodge LTCH

Document 4 – BVG : Rapport d'enquête – FSLD Carleton Lodge

Document 5 - OAG: Convoy Protest Audit Highlights

Document 5 - BVG: Faits saillants tirés de la vérification de la manifestation du convoi de camionneurs

Document 6 - OAG: Pandemic Governance Audit Highlights

Document 6 – BVG : Faits saillants tirés de la vérification de l'intervention pandémique

Document 7 - OAG: ZEB Audit Highlights (Sprint 3)

Document 7 – BVG : Faits saillants tirés de la vérification des ANP (Sprint 3)

Document 8 - OAG: Investigation Highlights - Carleton Lodge

Document 8 – BVG : Faits saillants tirés de l'enquête - Carleton Lodge

Detailed reports will also be on file with the City Clerk and available on the Auditor General's website at www.oagottawa.ca and www.bvgottawa.ca.

DISPOSITION

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