



Ottawa

Draft

BUDGET

2024

Advancing Ottawa: A plan for a resilient, affordable and connected city

Audit Committee

Tabled – November 8, 2023

Office of the Auditor General 2024 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.

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

	2022	2023		2024	\$ Change over 2023 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
Office of the Auditor General	2,084	2,492	2,692	2,772	80
Gross Expenditure	2,084	2,492	2,692	2,772	80
Recoveries & Allocations	0	0	0	0	0
Revenue	(112)	0	0	0	0
Net Requirement	1,972	2,492	2,692	2,772	80
Expenditures by Type					
Salaries, Wages & Benefits	1,517	1,576	1,776	1,956	180
Overtime	0	0	0	0	0
Material & Services	564	909	909	809	(100)
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	3	7	7	7	0
Gross Expenditures	2,084	2,492	2,692	2,772	80
Recoveries & Allocations	0	0	0	0	0
Net Expenditure	2,084	2,492	2,692	2,772	80
Revenues By Type					
Federal	0	0	0	0	0
Provincial	0	0	0	0	0
Own Funds	0	0	0	0	0
Fees and Services	(112)	0	0	0	0
Fines	0	0	0	0	0
Other	0	0	0	0	0
Total Revenue	(112)	0	0	0	0
Net Requirement	1,972	2,492	2,692	2,772	80
Full Time Equivalents			13.00	14.00	1.00

External Audit Fees 2024 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
 Audit Committee - Operating Resource Requirement
 In Thousands (\$000)

	2022	2023		2024	\$ Change over 2023 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
External and Special Audits	574	443	443	473	30
Gross Expenditure	574	443	443	473	30
Recoveries & Allocations	(286)	(155)	(155)	(155)	0
Revenue	0	0	0	0	0
Net Requirement	288	288	288	318	30
Expenditures by Type					
Salaries, Wages & Benefits	0	0	0	0	0
Overtime	0	0	0	0	0
Material & Services	574	443	443	473	30
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	0	0	0	0	0
Gross Expenditures	574	443	443	473	30
Recoveries & Allocations	(286)	(155)	(155)	(155)	0
Net Expenditure	288	288	288	318	30
Revenues By Type					
Federal	0	0	0	0	0
Provincial	0	0	0	0	0
Own Funds	0	0	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	0	0	0	0	0
Net Requirement	288	288	288	318	30
Full Time Equivalents			0.00	0.00	0.00