



Ottawa

Draft

BUDGET

2024

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

Audit Committee

Tabled – November 8, 2023

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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

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

	2023 Baseline			2024 Adjustments						2024	\$ Change over 2023 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	2,492	2,692	(150)	90	0	140	0	0	0	2,772	80
Gross Expenditure	2,492	2,692	(150)	90	0	140	0	0	0	2,772	80
Recoveries & Allocations	0	0	0	0	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	2,492	2,692	(150)	90	0	140	0	0	0	2,772	80
Expenditures by Type											
Salaries, Wages & Benefits	1,576	1,776	0	40	0	140	0	0	0	1,956	180
Overtime	0	0	0	0	0	0	0	0	0	0	0
Material & Services	909	909	(150)	50	0	0	0	0	0	809	(100)
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	2,492	2,692	(150)	90	0	140	0	0	0	2,772	80
Recoveries & Allocations	0	0	0	0	0	0	0	0	0	0	0
Net Expenditure	2,492	2,692	(150)	90	0	140	0	0	0	2,772	80
Percent of 2024 Net Expenditure Budget			-5.6%	3.3%	0.0%	5.2%	0.0%	0.0%	0.0%	3.0%	
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	0	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	0	0	0	0	0	0	0	0	0	0	0
Percent of 2024 Revenue Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Net Requirement	2,492	2,692	(150)	90	0	140	0	0	0	2,772	80
Percent of 2024 Net Requirement Budget			(0)	0	0	0	0	0	0	0	
Full Time Equivalents (FTEs)		13.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	14.00	1.00
Percent of 2024 FTEs			0.0%	0.0%	0.0%	7.7%	0.0%	0.0%	0.0%	7.7%	

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

2023 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)			
	Expense	Revenue	Net	
Savings due to staffing vacancies through the year.	200	0	200	
Total Surplus / (Deficit)	200	0	200	
	Increase / (Decrease)			
2023 Baseline Adjustment / Explanation	Expense	Revenue	Net 2024 Changes	FTE Impact
Removal of the 2023 one-time expenditures to review the Lansdowne project and conduct a Convoy Protest audit funded from Tax Stabilization Reserve.	(150)	0	(150)	0.00
Total Adjustments to Base Budget	(150)	0	(150)	0.00
	Increase / (Decrease)			
2024 Pressure Category / Explanation	Expense	Revenue	Net 2024 Changes	FTE Impact
Maintain Services				
All programs include an adjustment for potential 2024 cost of living, increments and benefit adjustments.	40	0	40	0.00
Inflationary increase for materials and services.	50	0	50	0.00
Total Maintain Services	90	0	90	0.00
	Increase / (Decrease)			
2024 Pressure Category / Explanation	Expense	Revenue	Net 2024 Changes	FTE Impact
Growth				
Permanent resource to support the increased demand for specific and more complex audits and increased requirements to align with audit standards.	140	0	140	1.00
Total Growth	140	0	140	1.00
Total Budget Changes	80	0	80	1.00

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

	2023 Baseline			2024 Adjustments						2024	\$ Change over 2023 Budget
	Forecast	Budget	Adj. to Base Budget	Maintain Services	Provincial Legislated	Growth	COVID-19	Service Initiatives / Savings	User Fees & Revenues	Estimate	
Expenditures by Program											
External and Special Audits	443	443	0	30	0	0	0	0	0	473	30
Gross Expenditure	443	443	0	30	0	0	0	0	0	473	30
Recoveries & Allocations	(155)	(155)	0	0	0	0	0	0	0	(155)	0
Revenue	0	0	0	0	0	0	0	0	0	0	0
Net Requirement	288	288	0	30	0	0	0	0	0	318	30
Expenditures by Type											
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0	0	0
Material & Services	443	443	0	30	0	0	0	0	0	473	30
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	0	0	0	0	0	0	0	0	0	0	0
Gross Expenditures	443	443	0	30	0	0	0	0	0	473	30
Recoveries & Allocations	(155)	(155)	0	0	0	0	0	0	0	(155)	0
Net Expenditure	288	288	0	30	0	0	0	0	0	318	30
Percent of 2024 Net Expenditure Budget			0.0%	10.4%	0.0%	0.0%	0.0%	0.0%	0.0%	10.4%	
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	0	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	0	0	0	0	0	0	0	0	0	0	0
Percent of 2024 Revenue Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Net Requirement	288	288	0	30	0	0	0	0	0	318	30
Percent of 2024 Net Requirement Budget			0	0	0	0	0	0	0	0	
Full Time Equivalents (FTEs)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent of 2024 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
 External and Special Audits
 In Thousands (\$000)

2023 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)				
	Expense	Revenue	Net		
No significant variances to report.	0	0	0		
Total Surplus / (Deficit)	0	0	0		
2024 Pressure Category / Explanation	Increase / (Decrease)				
	Expense	Revenue	Net 2024 Changes	FTE Impact	
Maintain Services					
Inflationary increase in Audit Fees.	30	0	30	0.00	
Total Maintain Services	30	0	30	0.00	
Total Budget Changes	30	0	30	0.00	