

Subject: Office of the Auditor General (OAG) – 2024-2025 Audit Work Plan

File Number: ACS2023-OAG-BVG-012

Report to Audit Committee on 27 November 2023

and Council 6 December 2023

Submitted on November 16, 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: Citywide

**Objet : Bureau de la vérificatrice générale (BVG) - Plan de travail de
vérification 2024-2025**

Numéro de dossier : ACS2023-OAG-BVG-012

Rapport présenté au Comité de la vérification

Rapport soumis le 27 novembre 2023

et au Conseil le 6 décembre 2023

Soumis le 16 novembre 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 : À l'échelle de la ville

REPORT RECOMMENDATION(S)

That the Audit Committee recommend Council approve the Office of the Auditor General's 2024-2025 Audit Work Plan.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil d'approuver le plan de

travail de vérification 2024-2025.

BACKGROUND

In accordance with the Auditor General By-law No.2021-05 the Auditor General shall submit an annual audit plan to Council for approval by December 31st of each year. The Auditor General may, at her discretion, prepare a longer-term audit plan for submission to City Council.

DISCUSSION

The OAG's 2024-2025 Audit Work Plan outlines the work planned for the Office of the Auditor General over the course of a 2-year period including audits, fraud and waste administration, investigations, quality assurance and improvement program initiatives, etc. As part of identifying the 2024-2025 work plan, the Auditor General has conducted a Risk-Based Audit Plan (RBAP) process, as well as considered Council's strategic priorities and emerging issues. Further details can be found in **Document 1**.

In addition to the RBAP process, on November 23, 2023, the Ottawa Police Services Board approved a motion extending an invitation to the Auditor General to conduct an overall risk and opportunities assessment of the Ottawa Police Service (OPS) and develop an independent audit work plan in order to identify and prioritize opportunities to more effectively and efficiently deliver police services in the City of Ottawa. Within Document 1, you will find that the OAG has planned to conduct an overall risk and opportunities assessment of the OPS and an independent audit work plan.

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

CONSULTATION

The OAG launched a survey with the objective of seeking the public's input into the areas that Ottawa residents and business owners believed could benefit from an

independent audit. Further details on the results of this public consultation can be found in the attached report. The Office of the Auditor General will proceed according to the direction of the Audit Committee and Council in considering this report (**Document 1**).

ACCESSIBILITY IMPACTS

There are no accessibility impacts associated with this report

RISK MANAGEMENT IMPLICATIONS

There are no risk implications associated with this report.

SUPPORTING DOCUMENTATION

Document 1 - OAG: 2024-2025 Audit Work Plan

Document 1 - BVG: Plan de travail de vérification 2024-2025

The 2024-2025 Audit Work Plan will also be on file with the City Clerk and available on the Auditor General's website at ottawa.ca.

DISPOSITION

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