

**Subject: Office of the Auditor General (OAG) - Semi-Annual Report on Follow-Up
Procedures**

File Number: ACS2024-OAG-BVG-002

**Report to Audit Committee on 8 March 2024
and Council 3 April 2024**

Submitted on February 28, 2024 by Nathalie Gougeon, Auditor General

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Ward: Citywide

**Objet :Bureau de la vérificatrice générale (BVG) – Rapport semestriel sur les
procédures de suivi**

Numéro de dossier : ACS2024-OAG-BVG-002

Rapport présenté au Comité de la vérification

Rapport soumis le 8 mars 2024

et au Conseil le 3 avril 2024

Soumis le 2024-02-28 par Nathalie Gougeon, Vérificatrice générale

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Quartier : À l'échelle de la ville

REPORT RECOMMENDATION(S)

**That the Audit Committee recommend Council receive the Semi-Annual Report on
Audit Follow-up Procedures.**

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil de prendre connaissance du rapport semestriel sur les procédures de suivi.

BACKGROUND

The International Standards for the Professional Practice of Internal Auditing and the Office of the Auditor General's (OAG) Audit Charter, requires the Auditor General to "follow up on engagement findings and corrective actions, and report periodically to the Audit Committee concerning any corrective actions not effectively implemented".

In May 2021, City Council approved the "Office of the Auditor General – Audit Recommendation Implementation Update Process – Proposed Modifications" Report (ACS2021-OAG-BVG-0002) brought forward by the OAG. These changes require the OAG to provide a semi-annual report, to the Audit Committee and City Council, on the results of audit follow-up procedures performed on previously issued recommendations that have come due, and further highlight areas of significant risk that are still outstanding that warrant further attention by the City's administration.

DISCUSSION

The OAG is providing a semi-annual report to the Audit Committee on the results of audit follow up procedures performed. The report outlines the work performed by the OAG since our last report to the Audit Committee in June 2023 and the progress management has made on outstanding recommendations. This report includes items from our verbal update provided to the Committee in November 2023.

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

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: Semi-Annual Report on Follow-up Procedures

Document 1 - BVG: Rapport semestriel sur les procédures de suivi

DISPOSITION

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