

Subject: Office of the Auditor General (OAG) – 2023 Annual Report

File Number: ACS2024-OAG-BVG-004

Report to Audit Committee on 8 March 2024

and Council 3 April 2024

Submitted on February 28, 2024 by

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Ward: Citywide

Objet : Bureau de la vérificatrice générale (BVG) – Rapport annuel 2023

Numéro de dossier : ACS2024-OAG-BVG-004

Rapport présenté au Comité de la vérification

Rapport soumis le 8 mars 2024

et au Conseil le 3 avril 2024

Soumis le 28 février 2024 par Nathalie Gougeon, Vérificatrice générale

Personne ressource : Nathalie Gougeon, Vérificatrice générale, Bureau de la

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Quartier : À l'échelle de la ville

REPORT RECOMMENDATION(S)

That the Audit Committee recommend Council receive the 2023 Annual Report.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil de recevoir le rapport annuel 2023.

BACKGROUND

The OAG Audit Charter, outlines the Office's requirements to adhere to the mandatory elements of the Institute of Internal Auditors' International (IIA) Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the [International Standards for the Professional Practice of Internal Auditing](#) ("the Standards") and the Definition of Internal Auditing. The Standards require the Auditor General to periodically report to the Audit Committee regarding:

- the OAG's performance relative to its audit plan;
- the OAG's conformance with the IIA's Code of Ethics and *Standards*, and action plans to address any significant conformance issues; and
- results of audit engagements or other activities.

DISCUSSION

The OAG's 2023 Annual Report outlines the various accomplishments achieved by the Office in 2023. The Annual Report also includes key communications, such as the results of the OAG's quality assurance and improvement program, as required under the IIA Standards. Further details can be found in Document 1 – OAG 2023 Annual Report

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 implications associated with this report.

SUPPORTING DOCUMENTATION

Document 1 - OAG: 2023 Annual Report

Document 1 - BVG: 2023 Rapport annuel

DISPOSITION

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