

Subject: Office of the Auditor General (OAG) – Audit of the Purchasing Card Program

File Number: ACS2024-OAG-BVG-005

Report to Audit Committee on 10 June 2024

and Council 26 June 2024

Submitted on May 30, 2024 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) - Vérification du
Programme des cartes d'achat**

Numéro de dossier : ACS2024-OAG-BVG-005

Rapport présenté au Comité de la vérification

Rapport soumis le 10 juin 2024

et au Conseil le 26 juin 2024

Soumis le 30 mai 2024 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 receive the audit report and recommend that Council consider and approve the recommendations.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification reçoive le rapport de vérification et recommande au Conseil d'examiner les recommandations, à des fins d'approbation.

BACKGROUND

The Audit of the Purchasing Card Program was included in the OAG's 2020 Audit Work Plan, approved by City Council on December 11, 2019. While this audit was on the previous Auditor General's work plan, a recent Fraud and Waste Hotline (FWHL) investigation led to the decision to initiate the audit.

DISCUSSION

In accordance with the Governance report approved by Council on December 7, 2022, the Audit of the Purchasing Card is being tabled with the Audit Committee. The report will then be referred to Council for approval of the audit recommendations.

Details of the audit objective, scope, findings, recommendations, and management action plans can be found in the audit report (Document 1).

In addition to the detailed audit report, we have developed a one-page summary of key highlights from our audit (Document 2).

FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

LEGAL IMPLICATIONS

There are no legal implications associated with 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.

TERM OF COUNCIL PRIORITIES

This report supports the Term of Council Priority related to Service Excellence Through Innovation.

SUPPORTING DOCUMENTATION

Document 1 – OAG: Audit of the Purchasing Card Program

Document 1 – BVG : Vérification du Programme des cartes d'achat

Document 2 – OAG: Audit of the Purchasing Card Program - Audit Highlights

Document 2 – BVG : Faits saillants tirés de la vérification du Programme des cartes d'achat

DISPOSITION

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