

<p>4. Office of the Auditor General (OAG) – Fraud Investigation Report</p> <p>Bureau de la vérificatrice générale (BVG) – Rapport d'enquête sur la fraude</p>

Committee recommendation(s) as amended

That Council:

1. Consider and approve the recommendations;
2. **Direct staff to provide an update on the status of recommendations identified in the OAG Audit on Enterprise Risk Management:**
 - a. **That this update include a detailed review of each audit recommendation, including its current completion status; and**
 - b. **That in the event that any audit recommendations remain incomplete, staff be directed to provide explanations as to why the self-imposed timelines for completion have been missed; and**
 - c. **That for any incomplete audit recommendations, staff provide a new completion timelines; and**
 - d. **That this update be provided during the February 2025 meeting of the Audit Committee.**

Recommandation(s) du Comité telles que modifiées

Que le Conseil :

1. Examine les recommandations, à des fins d'approbation;
2. **Demande au personnel de présenter un document de suivi sur l'application des recommandations de la vérification de la gestion des risques d'entreprise réalisée par le BVG;**
 - a. **Que ce document comprenne une analyse détaillée de l'application et de l'état d'avancement de chaque recommandation;**

- b. **Que si l'une des recommandations de la vérification n'a pas été appliquée intégralement, l'on demande au personnel d'expliquer pourquoi les échéanciers qu'il a lui-même fixés n'ont pas été respectés;**
- c. **Que pour toute recommandation appliquée partiellement, le personnel fournisse un nouvel échéancier de réalisation;**
- d. **Que ce suivi soit présenté à la réunion du Comité de la vérification qui se tiendra en février 2025.**

Documentation/Documentation

1. Extract of draft Minutes, Audit Committee, December 2, 2024.

Extrait de l'ébauche du procès-verbal, Comité de la vérification, le 2 décembre 2024.
2. Auditor General's report, Office of the Auditor General, submitted on December 2, 2024 (ACS2024-OAG-BVG-0013)

Rapport de la Vérificatrice générale, Bureau de la Vérificatrice générale, soumis le 2 décembre 2024 (ACS2024-OAG-BVG-0013)

**Audit Committee
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**Comité de la vérification
Rapport 9
Le 11 décembre 2024**

**Extract of Draft Minutes 9
Audit Committee
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**Extrait de l'ébauche du
procès-verbal 9
Comité de la vérification
Le 2 décembre 2024**

Office of the Auditor General (OAG) – Fraud Investigation Report

File No. ACS2024-OAG-BVG-0013 - City-wide

To access "Document 2 – OAG: Addendum 1 – EY Report", please see oagottawa.ca at the following link:

<https://www.oagottawa.ca/reports/investigation-and-review-reports/>.

At the onset of the meeting, the Committee carried Motion No. AC 2024-09-02 to add this report to the agenda for consideration.

Nathalie Gougeon, Auditor General, and Joanne Gorenstein, Deputy Auditor General, OAG, presented an overview of the report recommendation and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

The following staff were also available to answer questions from the Committee:

- Wendy Stephanson, City Manager
- Stuart Huxley, City Solicitor
- Clara Freire, General Manager, Community and Social Services Department

Following discussion on this item, the Committee carried the report recommendation as amended by Motion No. AC 2024-09-03.

Motion No. AC 2024-09-02

Moved by D. Brown

WHEREAS the report and supporting documents for item 5.2 titled “Office of the Auditor General (OAG) – Fraud Investigation Report” was not circulated with the agenda package;

THEREFORE BE IT RESOLVED that the Audit Committee approve the addition of these documents for consideration by the Committee at today’s meeting, pursuant to Section 89(3) of the Procedure By-law (being By-law no. 2022-410).

Carried

Report Recommendation(s)

That the Audit Committee receive the investigation report and recommend that Council consider and approve the recommendations.

Carried

Motion No. AC 2024-09-03

Moved by D. Brown

WHEREAS the Office of the Auditor General (OAG) provided an Audit on Enterprise Risk to the City in June of 2022; and

WHEREAS this audit found that there were a number of opportunities to improve and strengthen current risk management practices across the City; and

WHEREAS some of these improvements could help identify and mitigate the risks of fraud and corruption within the City; and

WHEREAS in response to the audit, staff provided Q4 2023 as the date before which all audit recommendations would be resolved; and

WHEREAS some audit recommendations remain unresolved.

THEREFORE BE IT RESOLVED THAT staff be directed to provide an update on the status of recommendations identified in the OAG Audit on Enterprise Risk Management; and

BE IT FURTHER RESOLVED THAT this update include a detailed review of each audit recommendation, including its current completion status; and

BE IT FURTHER RESOLVED that, in the event that any audit recommendations remain incomplete, staff be directed to provide explanations as to why the self-imposed timelines for completion have been missed; and

BE IT FURTHER RESOVLED that for any incomplete audit recommendations, staff provide a new completion timelines; and

BE IT FURTHER RESOLVED that this update be provided during the February 2025 meeting of the Audit Committee.

Carried