

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

**File Number: ACS2024-OAG-BVG-0013**

**Report to Audit Committee on 2 December 2024**

**and Council 11 December 2024**

**Submitted on December 2, 2024 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) – Rapport d'enquête sur la fraude**

**Numéro de dossier : ACS2024-OAG-BVG-0013**

**Rapport présenté au Comité de la vérification**

**Rapport soumis le 2 décembre 2024**

**et au Conseil le 11 décembre 2024**

**Soumis le 2024-12-02 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 investigation report and recommend that Council consider and approve the recommendations.**

#### **RECOMMANDATION(S) DU RAPPORT**

**Que le Comité de la vérification reçoive le rapport d'enquête, et recommande au**

**Conseil d'examiner les recommandations, à des fins d'approbation.**

## **BACKGROUND**

This investigation was undertaken as a result of a report made to the Fraud and Waste Hotline.

## **DISCUSSION**

In accordance with the Governance report approved by Council on December 7, 2022, the investigation report is being tabled with the Audit Committee. The report will then be referred to Council for approval of the recommendations. Details of the investigation objective, scope, findings, recommendations, and management action plans can be found in the investigation report (Document 1). The OAG has also attached Addendum 1 of this report that outlines the results of the work performed by our consultants from Ernst & Young LLP (EY) in Document 2.

## **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**

Not applicable

## **SUPPORTING DOCUMENTATION**

Document 1 – OAG: Fraud Investigation: Allegations of a Kickback Scheme

Document 2 – OAG: Addendum 1 – EY Report (held on file with the Office of the City Clerk)

## **DISPOSITION**

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