

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

**File Number: ACS2024-OAG-BVG-010**

**Report to Audit Committee on 20 September 2024  
and Council 2 October 2024**

**Submitted on September 3, 2024 by Nathalie Gougeon, Auditor General**

**Contact Person: Nathalie Gougeon, Auditor General, Office of the Auditor  
General (OAG)**

**613-580-9602: [oag@ottawa.ca](mailto:oag@ottawa.ca)**

**Ward: Citywide**

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

**Numéro de dossier : ACS2024-OAG-BVG-010**

**Rapport présenté au Comité de la vérification**

**Rapport soumis le 20 septembre 2024**

**et au Conseil le 2 octobre 2024**

**Soumis le 3 septembre 2024 par Nathalie Gougeon, Vérificatrice générale**

**Personne ressource : Nathalie Gougeon, Vérificatrice générale, Bureau de la  
Vérificatrice générale (BVG)**

**613-580-9602: [bvg@ottawa.ca](mailto:bvg@ottawa.ca)**

**Quartier : À l'échelle de la ville**

#### **REPORT RECOMMENDATION(S)**

**That the Audit Committee recommend Council receive the Semi-Annual Report on  
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 March 2024 and the progress management has made on outstanding recommendations.

## **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.