

**Subject: Office of the Auditor General (OAG) – 2024 Annual Report & Updated
Plan and Priorities**

File Number: ACS2025-OAG-BVG-004

**Report to Audit Committee on 10 February 2025
and Council 26 February 2025**

Submitted on January 30, 2025 by

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(OAG)**

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Ward: Citywide

**Objet : Bureau de la vérificatrice générale (BVG) – Rapport annuel 2024 et
plan et priorités actualisés**

Numéro de dossier : ACS2025-OAG-BVG 004

Rapport présenté au Comité de la vérification

Rapport soumis le 10 février 2025

et au Conseil le 26 février 2025

Soumis le 30 janvier 2025 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)

#1 That the Audit Committee recommend Council receive the 2024 Annual Report

**#2. That the Audit Committee receive the 2025 Update to the 2024-2025 Audit
Work Plan and recommend Council approve the report.**

#3. That the Audit Committee receive the 2024-2027 Strategic Plan and recommend Council approve the report.

RECOMMANDATION(S) DU RAPPORT

#1 Que le Comité de la vérification recommande au Conseil de prendre connaissance du rapport annuel de 2024

#2. Que le Comité de vérification prenne connaissance des mises à jour apportées en 2025 au plan de travail de vérification 2024-2025 et recommande au Conseil d'approuver le rapport.

#3. Que le Comité de vérification prenne connaissance du plan stratégique 2024-2027 et recommande au Conseil d'approuver le rapport.

BACKGROUND

Annual Report

The OAG Audit Charter, outlines the Office's requirements to conform with the [Global Internal Audit Standards](#) ("the Standards") including for the Auditor General to periodically report to the Audit Committee:

- The identification and considerations of trends and emerging issues that could impact the City of Ottawa;
- performance relative to its audit work plan and its key performance metrics;
- results from the quality assurance and improvement program;
- the OAG's conformance with Standards; and
- results of audit engagements or other activities.

Audit Work Plan

In addition, the Auditor General By-law No.2021-05 requires the Auditor General to submit an annual audit plan to Council for approval by December 31st of each year. The Auditor General may, at her discretion, prepare a longer-term audit plan for submission to City Council. The Audit Charter further states that at least annually, the Auditor General must develop and/or update. a risk-based audit work plan. The Auditor General tabled a 2024-2025 Audit Work Plan approved by Council on December 6, 2023 ([ACS2023-OAG-BVG-012](#)). The Updated 2024-2025 Audit Work Plan is being tabled today to conform with the Standards and align with the risks and value-added areas that the OAG has identified with the resources at the Office's dispose.

OAG 2024-2027 Strategic Plan

Lastly, as of January 9, 2025, the Standards require the development and implementation of a strategy for the function that supports the strategic objectives and success of the Office. The Standards further require that the Strategy be discussed with the Audit Committee. As such, the Auditor General has updated the existing internal strategy for the Committee's consideration and recommendation for Council's approval.

DISCUSSION

The OAG's 2024 Annual Report outlines the various accomplishments achieved by the Office in 2024. 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**.

The OAG's 2024-2025 Audit Work Plan – 2025 Update outlines the work planned for the Office of the Auditor General over the course of a 1-year period including audits, fraud and waste administration, investigations, quality assurance and improvement program initiatives, etc. As part of establishing the updated 2025 Work Plan, the Auditor General has conducted a risk-based audit plan process, as well as considered Council's strategic priorities and emerging issues. Further details can be found in **Document 2**. The report is being presented to the Audit Committee for recommendation that Council approve the revisions to the 2024-2025 Audit Work Plan.

In order to achieve its current and future Work Plans, the OAG has developed a strategic plan with key initiatives spanning 2024-2027. The plan outlines the essential factors that will contribute to its success in achieving its vision and mission and, in turn, ensure the successful completion of its Work Plan. Further details can be found in **Document 3**. The report is being presented to Committee for recommendation that Council approve the 2024-2027 Strategic Plan.

FINANCIAL IMPLICATIONS

There are no financial implications associated with these reports.

LEGAL IMPLICATIONS

There are no legal impediments associated with these reports.

COMMENTS BY THE WARD COUNCILLOR(S)

This is a city-wide issue.

CONSULTATION

The OAG launched a survey in 2023 with the objective of seeking the public's input into the areas that Ottawa residents and business owners believed could benefit from an independent audit. Further, in 2024, as part of the annual survey of the Members of Council, the OAG requested input for future audit consideration. Further details on the results of these consultations can be found in **Document 1**. These consultations have been considered in the 2025 Updates to the 2024-2025 Audit Work Plan.

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: 2024 Annual Report

Document 1 – BVG: 2024 Rapport annuel

Document 2 – OAG: 2025 Update to the 2024-2025 Audit Work Plan

Document 2 – BVG: Mise à jour de 2025 du Plan de travail de vérification 2024-2025

Document 3 – OAG: 2024-2027 Strategic Plan

Document 3 – BVG: Le plan stratégiques 2024-2027

DISPOSITION

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