

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

File Number: ACS2025-OAG-BVG-006

**Report to Audit Committee on 29 April 2025
and Council 14 May 2025**

Submitted on April 16, 2025 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 semestriel sur les
procédures de suivi**

Numéro de dossier : ACS2025-OAG-BVG-006

Rapport présenté au Comité de la vérification

Rapport soumis le 29 avril 2025

et au Conseil le 14 mai 2025

Soumis le 2025-04-16 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 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

Consistent with the Global Internal Audit Standards of the Institute of Internal Auditors, the Office of the Auditor General's (OAG) Audit Charter requires the Auditor General to "follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results to the Audit Committee semi-annually".

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. We last reported to Audit Committee on the status of our follow-up procedures in September 2024. The report outlines the work performed by the OAG between the period of July 1 to December 31, 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 risk implications associated with this report. They have been identified and explained in Document 1. The OAG is closely monitoring the completion of outstanding recommendations that have been deemed higher risk.

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.