



Draft

BUDGET

2025

Investing in what matters, fighting for affordability

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Office of the Auditor General 2025 Service Area Summary

The mandate of the Office of the Auditor General is to carry out audits of City of Ottawa operations and to provide City Council with independent information, advice and assurance to help hold the City to account for its stewardship of public funds.

Programs/Services Offered

The services provided by the Auditor General include

- Carry out audits on City departments and/or Boards: Financial audits (except annual attest audit); Performance (value-for-money) audits and Compliance audits
- Administration of City's Fraud and Waste Hotline for employees and the public as part of Council's policy on Fraud and Waste
- In consultation with the City Solicitor, carry out investigations of any suspected acts of fraud, misappropriation or other similar irregularity in accordance with the Fraud and Waste Policy.

City of Ottawa
 Audit Committee - Operating Resource Requirement
 Office of the Auditor General
 In Thousands (\$000)

	2023	2024		2025	\$ Change over 2024 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
Office of the Auditor General	2,222	2,570	2,770	2,860	90
Gross Expenditure	2,222	2,570	2,770	2,860	90
Recoveries & Allocations	0	0	0	0	0
Revenue	112	0	0	0	0
Net Requirement	2,334	2,570	2,770	2,860	90
Expenditures by Type					
Salaries, Wages & Benefits	1,581	1,756	1,956	1,996	40
Overtime	0	0	0	0	0
Material & Services	640	807	807	857	50
Transfers/Grants/Financial Charges	0	0	0	0	0
Fleet Costs	0	0	0	0	0
Program Facility Costs	0	0	0	0	0
Other Internal Costs	1	7	7	7	0
Gross Expenditures	2,222	2,570	2,770	2,860	90
Recoveries & Allocations	0	0	0	0	0
Net Expenditure	2,222	2,570	2,770	2,860	90
Revenues By Type					
Federal	0	0	0	0	0
Provincial	0	0	0	0	0
Municipal	0	0	0	0	0
Own Funds	0	0	0	0	0
Property Taxes	0	0	0	0	0
Investment Income	0	0	0	0	0
Development Charges	0	0	0	0	0
Payment-in-Lieu of Taxes	0	0	0	0	0
Fees and Services	0	0	0	0	0
Fines	0	0	0	0	0
Other	112	0	0	0	0
Total Revenue	112	0	0	0	0
Net Requirement	2,334	2,570	2,770	2,860	90
Full Time Equivalents			14.00	14.00	0.00

External Audit Fees 2025 Service Area Summary

The external audit includes the examination of the consolidated financial statements of the City, the financial statements of each local board and municipal entity, other funds and entities, to the degree necessary to express an audit opinion on such statements.

Programs/Services Offered

The Corporate Finance Service Area is responsible for the coordination of external audit services, which include:

- Audit and audit related services including expressing an opinion and report to the Audit Committee on the results of the consolidated financial statement audit and financial information of the City of Ottawa related entities and programs in accordance with municipal or other requirements
- Issue written communications to Management and Audit Committee describing any significant deficiencies in internal controls and addressing matters that are required to be communicated under professional standards

City of Ottawa
 Audit Committee - Operating Resource Requirement
 External and Special Audits
 In Thousands (\$000)

	2023	2024		2025	\$ Change over 2024 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
External and Special Audits	656	473	473	602	129
Gross Expenditure	656	473	473	602	129
Recoveries & Allocations	(298)	(155)	(155)	(254)	(99)
Revenue	0	0	0	0	0
Net Requirement	358	318	318	348	30
Expenditures by Type					
Salaries, Wages & Benefits	0	0	0	0	0
Overtime	0	0	0	0	0
Material & Services	656	473	473	602	129
Transfers/Grants/Financial Charges	0	0	0	0	0
Fleet Costs	0	0	0	0	0
Program Facility Costs	0	0	0	0	0
Other Internal Costs	0	0	0	0	0
Gross Expenditures	656	473	473	602	129
Recoveries & Allocations	(298)	(155)	(155)	(254)	(99)
Net Expenditure	358	318	318	348	30
Revenues By Type					
Federal	0	0	0	0	0
Provincial	0	0	0	0	0
Municipal	0	0	0	0	0
Own Funds	0	0	0	0	0
Property Taxes	0	0	0	0	0
Investment Income	0	0	0	0	0
Development Charges	0	0	0	0	0
Payment-in-Lieu of Taxes	0	0	0	0	0
Fees and Services	0	0	0	0	0
Fines	0	0	0	0	0
Other	0	0	0	0	0
Total Revenue	0	0	0	0	0
Net Requirement	358	318	318	348	30
Full Time Equivalents			0.00	0.00	0.00

Operating Budget Supplemental Summaries

City of Ottawa
 Audit Committee - Operating Resource Requirement Analysis
 Office of the Auditor General
 In Thousands (\$000)

	2024 Baseline			2025 Adjustments					2025	\$ Change over 2024 Budget
	Forecast	Budget	Adj. to Base Budget	Maintain Services	Provincial Legislated	Growth	Service Initiatives / Savings	User Fees & Revenues	Estimate	
Expenditures by Program										
Office of the Auditor General	2,570	2,770	0	90	0	0	0	0	2,860	90
Gross Expenditure	2,570	2,770	0	90	0	0	0	0	2,860	90
Recoveries & Allocations	0	0	0	0	0	0	0	0	0	0
Revenue	0	0	0	0	0	0	0	0	0	0
Net Requirement	2,570	2,770	0	90	0	0	0	0	2,860	90
Expenditures by Type										
Salaries, Wages & Benefits	1,756	1,956	0	40	0	0	0	0	1,996	40
Overtime	0	0	0	0	0	0	0	0	0	0
Material & Services	807	807	0	50	0	0	0	0	857	50
Transfers/Grants/Financial Charges	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0
Program Facility Costs	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	7	7	0	0	0	0	0	0	7	0
Gross Expenditures	2,570	2,770	0	90	0	0	0	0	2,860	90
Recoveries & Allocations	0	0	0	0	0	0	0	0	0	0
Net Expenditure	2,570	2,770	0	90	0	0	0	0	2,860	90
Percent Change over Prior Year Net Expenditure Budget			0.0%	3.2%	0.0%	0.0%	0.0%	0.0%	3.2%	
Revenues By Type										
Federal	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0
Own Funds	0	0	0	0	0	0	0	0	0	0
Property Taxes	0	0	0	0	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0
Payment-in-Lieu of Taxes	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0
Percent Change over Prior Year Revenue Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Net Requirement	2,570	2,770	0	90	0	0	0	0	2,860	90
Percent Change over Prior Year Net Requirement Budget			0.0%	3.2%	0.0%	0.0%	0.0%	0.0%	3.2%	
Full Time Equivalents (FTEs)		14.00	0.00	0.00	0.00	0.00	0.00	0.00	14.00	0.00
Percent Change over Prior Year FTEs			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

City of Ottawa
 Audit Committee - Operating Resource Requirement Explanatory Notes
 Office of the Auditor General
 In Thousands (\$000)

2024 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)			
	Expense	Revenue	Net	
Savings due to staffing vacancies throughout the year.	200	0	200	
Total Surplus / (Deficit)	200	0	200	
2025 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net 2025 Changes	FTE Impact
Maintain Services				
All programs include an adjustment for potential 2025 cost of living, increments and benefit adjustments.	40	0	40	0.00
Inflationary increase on purchased services.	50	0	50	0.00
Total Maintain Services	90	0	90	0.00
Total Budget Changes	90	0	90	0.00

City of Ottawa
 Audit Committee - Operating Resource Requirement Analysis
 External and Special Audits
 In Thousands (\$000)

	2024 Baseline			2025 Adjustments					2025	
	Forecast	Budget	Adj. to Base Budget	Maintain Services	Provincial Legislated	Growth	Service Initiatives / Savings	User Fees & Revenues	Estimate	\$ Change over 2024 Budget
Expenditures by Program										
External and Special Audits	473	473	0	129	0	0	0	0	602	129
Gross Expenditure	473	473	0	129	0	0	0	0	602	129
Recoveries & Allocations	(155)	(155)	0	(99)	0	0	0	0	(254)	(99)
Revenue	0	0	0	0	0	0	0	0	0	0
Net Requirement	318	318	0	30	0	0	0	0	348	30
Expenditures by Type										
Salaries, Wages & Benefits	0	0	0	0	0	0	0	0	0	0
Overtime	0	0	0	0	0	0	0	0	0	0
Material & Services	473	473	0	129	0	0	0	0	602	129
Transfers/Grants/Financial Charges	0	0	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0	0	0
Program Facility Costs	0	0	0	0	0	0	0	0	0	0
Other Internal Costs	0	0	0	0	0	0	0	0	0	0
Gross Expenditures	473	473	0	129	0	0	0	0	602	129
Recoveries & Allocations	(155)	(155)	0	(99)	0	0	0	0	(254)	(99)
Net Expenditure	318	318	0	30	0	0	0	0	348	30
Percent Change over Prior Year Net Expenditure Budget			0.0%	9.4%	0.0%	0.0%	0.0%	0.0%	9.4%	
Revenues By Type										
Federal	0	0	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0	0	0
Own Funds	0	0	0	0	0	0	0	0	0	0
Property Taxes	0	0	0	0	0	0	0	0	0	0
Investment Income	0	0	0	0	0	0	0	0	0	0
Development Charges	0	0	0	0	0	0	0	0	0	0
Payment-in-Lieu of Taxes	0	0	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0
Percent Change over Prior Year Revenue Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Net Requirement	318	318	0	30	0	0	0	0	348	30
Percent Change over Prior Year Net Requirement Budget			0.0%	9.4%	0.0%	0.0%	0.0%	0.0%	9.4%	
Full Time Equivalents (FTEs)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Percent Change over Prior Year FTEs			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

City of Ottawa
 Audit Committee - Operating Resource Requirement Explanatory Notes
 External and Special Audits
 In Thousands (\$000)

2024 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)				
	Expense	Revenue	Net		
No significant variances to report.	0	0	0		
Total Surplus / (Deficit)	0	0	0		
2025 Pressure Category / Explanation	Increase / (Decrease)				
	Expense	Revenue	Net 2025 Changes	FTE Impact	
Maintain Services					
Inflationary increase on audit fees.	129	0	129	0.00	
Allocation of audit fees to programs.	(99)	0	(99)	0.00	
Total Maintain Services	30	0	30	0.00	
Total Budget Changes	30	0	30	0.00	