

**Subject: Office of the Auditor General (OAG) - Follow-up Report – Audit of  
Enterprise Risk Management**

**File Number: ACS2025-OAG-BVG-011**

**Report to Audit Committee on 12 September 2025**

**and Council 24 September 2025**

**Submitted on September 10, 2025 by Nathalie Gougeon, Auditor General**

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**Ward: Citywide**

**Objet :Bureau de la vérificatrice générale (BVG) – Rapport de suivi : Vérification  
de la gestion des risques de l'entreprise**

**Numéro de dossier : ACS2025-OAG-BVG-011**

**Rapport présenté au Comité de la vérification**

**Rapport soumis le 12 septembre 2025**

**et au Conseil le 24 septembre 2025**

**Soumis le 2025-09-10 par Nathalie Gougeon, Vérificatrice générale**

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

## **REPORT RECOMMENDATION(S)**

**That the Audit Committee receive the Follow-up report and recommend that Council consider and approve the recommendations.**

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

**Que le Comité de la vérification reçoive le rapport de suivi et recommande au Conseil d'examiner les recommandations, à des fins d'approbation.**

## **BACKGROUND**

The Office of the Auditor General (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.

In June 2022, the OAG presented the Audit of Enterprise Risk Management to the Audit Committee. The overall objective of the audit was to provide reasonable assurance regarding the City of Ottawa's (City) Enterprise Risk Management (ERM) program. A total of seven (7) recommendations were issued as part of this audit report, one (1) of which was undertaken by the OAG.

Following the Audit of Enterprise Risk Management, the OAG performed follow-up procedures to confirm the steps taken to implement the recommendations. By 2024, all but two (2) of the recommendations had been completed and the OAG had conducted follow-up procedures at that time. In 2025, both recommendations #4 (ERM training for Councillors) and #6 (fraud risk management) were deemed to be complete.

## **DISCUSSION**

As recognized in the audit, the City continues to mature its ERM program. While management has addressed all audit recommendations, follow-up work aimed at continuous improvement has identified areas needing further attention to ensure the ERM program supports effective decision-making. This has led to additional recommendations.

Details can be found in the Follow-up Report on the Audit of Enterprise Risk Management (**Document 1**).

## **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**.

## **SUPPORTING DOCUMENTATION**

Document 1 - OAG: Follow-up Report – Audit of Enterprise Risk Management

Document 1 - BVG: Rapport de suivi : Vérification de la gestion des risques de l'entreprise

## **DISPOSITION**

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