

Draft Budget 2026



Safe

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Audit Committee

Tabled - November 12, 2025



2025-0143

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Office of the Auditor General Service Area Summary

The mandate of the Office of the Auditor General (OAG) is to assist City Council in holding itself and City Administrators accountable for the quality of stewardship over public funds and for achievement of value for money in City operations.

Programs/Services Offered

The responsibilities of the Auditor General include:

- Carrying out financial audits (excluding attest); performance audits and compliance audits on programs, activities and functions of City departments, municipally-controlled corporations and/or other local agencies, boards, commissions and corporations
- Administration of the City's Fraud and Waste Hotline for employees and the public as part of Council's policy on Fraud and Waste
- Carrying out investigations of suspected acts of fraud, waste or serious wrongdoing or other similar irregularity that come to his/her attention in the course of the OAG's work

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

	2024	2025		2026	\$ Change over 2025 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
Office of the Auditor General	2,490	2,560	2,860	2,990	130
Gross Expenditure	2,490	2,560	2,860	2,990	130
Recoveries & Allocations	0	0	0	0	0
Revenue	0	0	0	0	0
Net Requirement	2,490	2,560	2,860	2,990	130
Expenditures by Type					
Salaries, Wages & Benefits	1,706	1,796	1,996	2,126	130
Overtime	0	0	0	0	0
Material & Services	778	757	857	857	0
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	6	7	7	7	0
Gross Expenditures	2,490	2,560	2,860	2,990	130
Recoveries & Allocations	0	0	0	0	0
Net Expenditure	2,490	2,560	2,860	2,990	130
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	2,490	2,560	2,860	2,990	130
Full Time Equivalents			14.00	14.00	0.00

External Audit Fees 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)

	2024	2025		2026	\$ Change over 2025 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
External and Special Audits	483	602	602	612	10
Gross Expenditure	483	602	602	612	10
Recoveries & Allocations	(140)	(254)	(254)	(264)	(10)
Revenue	0	0	0	0	0
Net Requirement	343	348	348	348	0
Expenditures by Type					
Salaries, Wages & Benefits	0	0	0	0	0
Overtime	0	0	0	0	0
Material & Services	483	602	602	612	10
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	483	602	602	612	10
Recoveries & Allocations	(140)	(254)	(254)	(264)	(10)
Net Expenditure	343	348	348	348	0
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	343	348	348	348	0
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)

	2025 Baseline			2026 Adjustments					2026	\$ Change over 2025 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	2,560	2,860	0	130	0	0	0	0	2,990	130
Gross Expenditure	2,560	2,860	0	130	0	0	0	0	2,990	130
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	2,560	2,860	0	130	0	0	0	0	2,990	130
Expenditures by Type										
Salaries, Wages & Benefits	1,796	1,996	0	130	0	0	0	0	2,126	130
Overtime	0	0	0	0	0	0	0	0	0	0
Material & Services	757	857	0	0	0	0	0	0	857	0
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	2,560	2,860	0	130	0	0	0	0	2,990	130
Recoveries & Allocations	0	0	0	0	0	0	0	0	0	0
Net Expenditure	2,560	2,860	0	130	0	0	0	0	2,990	130
Percent Change over Prior Year Net Expenditure Budget			0.0%	4.5%	0.0%	0.0%	0.0%	0.0%	4.5%	
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	2,560	2,860	0	130	0	0	0	0	2,990	130
Percent Change over Prior Year Net Requirement Budget			0.0%	4.5%	0.0%	0.0%	0.0%	0.0%	4.5%	
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)

2025 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)			
	Expense	Revenue	Net	
Savings due to staffing vacancies throughout the year.	300	0	300	
Total Surplus / (Deficit)	300	0	300	
2026 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net 2026 Changes	FTE Impact
Maintain Services				
All programs include an adjustment for potential 2026 cost of living, increments and benefit adjustments.	130	0	130	0.00
Total Maintain Services	130	0	130	0.00
Total Budget Changes	130	0	130	0.00

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

	2025 Baseline			2026 Adjustments					2026	\$ Change over 2025 Budget
	Forecast	Budget	Adj. to Base Budget	Maintain Services	Provincial Legislated	Growth	Service Initiatives / Savings	User Fees & Revenues	Estimate	
Expenditures by Program										
External and Special Audits	602	602	0	10	0	0	0	0	612	10
Gross Expenditure	602	602	0	10	0	0	0	0	612	10
Recoveries & Allocations	(254)	(254)	0	(10)	0	0	0	0	(264)	(10)
Revenue	0	0	0	0	0	0	0	0	0	0
Net Requirement	348	348	0	0	0	0	0	0	348	0
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	602	602	0	10	0	0	0	0	612	10
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	602	602	0	10	0	0	0	0	612	10
Recoveries & Allocations	(254)	(254)	0	(10)	0	0	0	0	(264)	(10)
Net Expenditure	348	348	0	0	0	0	0	0	348	0
Percent Change over Prior Year Net Expenditure Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
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	348	348	0	0	0	0	0	0	348	0
Percent Change over Prior Year Net Requirement Budget			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
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)

2025 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)				
	Expense	Revenue	Net		
No significant variances to report.	0	0	0		
Total Surplus / (Deficit)	0	0	0		
2026 Pressure Category / Explanation	Increase / (Decrease)				FTE Impact
	Expense	Revenue	Net 2026 Changes		
Maintain Services					
Inflationary increase on audit fees.	10	0	10		0.00
Allocation of audit fees to programs.	(10)	0	(10)		0.00
Total Maintain Services	0	0	0		0.00
Total Budget Changes	0	0	0		0.00