



Audit Committee

Minutes

Meeting #: 15
Date: November 28, 2025
Time: 9:30 am
Location: Champlain Room, 110 Laurier Avenue West, and by electronic participation

Present: Chair: Councillor Cathy Curry, Vice-chair: Councillor Allan Hubley, Councillor David Brown, Councillor David Hill, Councillor Theresa Kavanagh, Councillor Catherine Kitts

Absent: Councillor Marty Carr

1. Notices and meeting information for meeting participants and the public
Notices and meeting information are attached to the agenda and minutes, including: availability of simultaneous interpretation and accessibility accommodations; *in camera* meeting procedures; information items not subject to discussion; personal information disclaimer for correspondents and public speakers; notices regarding minutes; and hybrid participation details.
Accessible formats and communication supports are available, upon request.
Except where otherwise indicated, reports requiring Council consideration will be presented to Council on December 10, 2025 in Audit Committee Report 15.
The deadline to register by phone to speak, or submit written comments or visual presentations is 4 pm on November 27, 2025, and the deadline to register to speak by email is 8:30 am on November 28, 2025.

1.1 Motion to Add Reports

At the outset of the meeting, the Committee considered the following motion:

Motion No. AC 2025-15-01

Moved by A. Hubley

BE IT RESOLVED THAT the Audit Committee approve the addition of the following reports, dated November 27, 2025, and published after the agenda, pursuant to subsection 89(3) of the Procedure By-law (being by-law no. 2025-100) to allow for consideration of these matters:

- **Office of the Auditor General (OAG) – OAG Audit Charter Update – File No. ACS2025-OAG-BVG-015**
- **Office of the Auditor General (OAG) – Council Expenses Audit – File No. ACS2025-OAG-BVG-016**
- **Office of the Auditor General (OAG) – Audit of Ottawa Paramedic Service – File No. ACS2025-OAG-BVG-017**
- **Office of the Auditor General (OAG) – 2026-2027 Audit Workplan – File No. ACS2025-OAG-BVG-018**

Carried

2. Declarations of Interest

No Declarations of Interest were filed.

3. Confirmation of Minutes

3.1 AC Minutes 13 – September 12, 2025

Carried

3.2 AC Confidential Minutes 13 – September 12, 2025

Carried

3.3 AC Minutes 14 – November 4, 2025

Carried

4. Finance and Corporate Services Department

4.1 2025 KPMG Financial Statement Audit Plan

File No. ACS-2025-FCS-FIN-0011 – City-wide

Rebecca Macdonald, Audit Partner, and Andrew Newman, Audit Partner, of KPMG LLP, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

Kevin Travers, Audit Partner and Ines Grubescic, Audit Manager, of KPMG LLP, were also in attendance.

There were no public submissions on this item.

Following discussions, the Committee considered the report recommendation(s) as follows:

Report Recommendation(s)

That the Audit Committee and Council receive this report for information.

Received

4.2 Draft 2026 Operating and Capital Budgets – Audit Committee

File No. ACS2025-FCS-FSP-0013 – City-wide

The draft budget was tabled at the Council meeting of November 12, 2025.

Isabelle Jasmin, Deputy City Treasurer, Corporate Finance, and Nathalie Gougeon, Auditor General, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

There were no public submissions on this item.

Following discussions, the Committee considered Motion No. AC 2025-15-02 as follows:

Report Recommendation(s)

That the Audit Committee consider the relevant portions of the 2026 Operating and Capital Budgets and make recommendations to Council, sitting as Committee of the Whole, to be held December 10, 2025.

Motion No. AC 2025-15-02

Moved by A. Hubley

That the Audit Committee recommend that Council, sitting as Committee of the Whole on December 10, 2025, approve the Audit Committee portion of the 2026 Draft Operating and Capital Budgets as follows:

1. **Operating Resource Requirement – Office of the Auditor General (p. 2);**
2. **Operating Resource Requirement – External and Special Audits (p. 4).**

Carried

5. Auditor General

5.1 Office of the Auditor General (OAG) – Audit Charter Update

File No. ACS2025-OAG-BVG-015 – City-wide

Report Recommendation(s)

That the Audit Committee recommend that Council receive the OAG update on the Audit Charter.

Received

5.2 Office of the Auditor General (OAG) – Council Expenses Audit

File No. ACS2025-OAG-BVG-016 – City-wide

Nathalie Gougeon, Auditor General, Joanne Gorenstein, Deputy Auditor General, Rhea Khanna, Audit Principal, and Emilie Wilcox (Nīewe Consulting) presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

Cyril Rogers, General Manager, Finance and Corporate Services Department and Chief Financial Officer, and Caitlin Salter MacDonald, City Clerk, also answered questions on this item.

There were no public submissions on this item.

Following discussions, the Committee considered the report recommendation(s) as follows:

Report Recommendation(s)

That the Audit Committee receive the audit report and recommend that Council consider and approve the recommendations.

Carried

5.3 Office of the Auditor General (OAG) – Audit of Ottawa Paramedic Service

File No. ACS2025-OAG-BVG-017 – City-wide

Joanne Gorenstein, Deputy Auditor General, Julia Weber, Audit Principal, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

Pierre Poirier, Chief, Ottawa Paramedic Service, also answered questions on this item.

There were no public submissions on this item.

Following discussions, the Committee considered the report recommendation(s) as follows:

Report Recommendation(s)

That the Audit Committee receive the audit report and recommend that Council consider and approve the recommendations.

Received

5.4 Office of the Auditor General (OAG) – 2026-2027 Audit Work Plan

File No. ACS2025-OAG-BVG-018 – City-wide

Nathalie Gougeon, Auditor General, presented an overview of the report and answered questions from the Committee. A copy of the slide presentation is filed with the Office of the City Clerk.

Wendy Stephanson, City Manager, also answered questions on this item.

There were no public submissions on this item.

Following discussions, the Committee considered the report recommendation(s) as follows:

Report Recommendation(s)

That the Audit Committee recommend Council approve the Office of the Auditor General's 2026-2027 Audit Work Plan.

Carried

6. In Camera Items

There were no *in camera* items.

7. Notices of Motions (For Consideration at Subsequent Meeting)

There were no Notices of Motion.

8. Inquiries

There were no Inquiries.

9. Other Business

There was no other business.

10. Adjournment

Next Meeting: March 31, 2026

The meeting adjourned at 11:05 am.

E. Pelot, Committee Coordinator

Councillor C. Curry, Chair