

**Subject: Office of the Auditor General (OAG) – 2025 Annual Report**

**File Number: ACS2026-OAG-BVG-003**

**Report to Audit Committee on 31 March 2026**

**and Council 8 April 2026**

**Submitted on March 30, 2026 by Nathalie Gougeon, Auditor General**

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**Ward: Citywide**

**Objet : Bureau de la vérificatrice générale (BVG) – Rapport annuel de 2025**

**Numéro de dossier : ACS2026-OAG-BVG-003**

**Rapport présenté au Comité de la vérification le 31 mars 2026**

**et au Conseil le 8 avril 2026**

**Soumis le 30 mars 2026 par Nathalie Gougeon, vérificatrice générale**

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

**REPORT RECOMMENDATION(S)**

**That the Audit Committee recommend Council receive the 2025 Annual Report.**

**RECOMMANDATION(S) DU RAPPORT**

**Que le Comité de la vérification recommande au Conseil de prendre  
connaissance du rapport annuel de 2025.**

## **BACKGROUND**

### **Annual Report**

The OAG [Audit Charter](#), outlines the Office's requirements to conform with the [Global Internal Audit Standards](#) ("the Standards") including for the Auditor General to periodically report to the Audit Committee:

- The identification and considerations of trends and emerging issues that could impact the City of Ottawa;
- performance relative to its audit work plan and its key performance metrics;
- results from the quality assurance and improvement program;
- the OAG's conformance with Standards; and
- results of audit engagements or other activities.

### **OAG 2024-2027 Strategic Plan Update**

As of January 9, 2025, the Standards required the development and implementation of a strategy for the audit function that supports the strategic objectives and success of the Office. The Standards further required that the Strategy be discussed with the Audit Committee. Subsequent to this discussion that occurred on February 10, 2025, Council approved the OAG's 2024-2027 Strategic Plan February 26, 2025 ([ACS2025-OAG-BVG-004](#)). The Auditor General is providing an update on the key initiatives outlined in the Strategic Plan as part of the 2025 Annual Report (see **Document 1**).

## **DISCUSSION**

The OAG's 2025 Annual Report outlines the various accomplishments achieved by the Office in 2025. The Annual Report also includes key communications, such as the results of the OAG's quality assurance and improvement program, as required under the Standards. Further details can be found in **Document 1**.

In order to achieve its current and future Work Plans, the OAG developed a strategic plan with key initiatives spanning 2024-2027. The plan outlined the essential factors that will contribute to the OAG's success in achieving its vision and mission and, in turn, ensure the successful completion of its Work Plan. An update on the progress made towards achieving those key initiatives is included within the 2025 Annual Report.

## **FINANCIAL IMPLICATIONS**

There are no financial implications associated with these reports.

## **LEGAL IMPLICATIONS**

There are no legal impediments associated with these reports.

## **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.

## **TERM OF COUNCIL PRIORITIES**

This report supports the Term of Council Priority related to Governance, Planning and Decision Making.

## **SUPPORTING DOCUMENTATION**

**Document 1** – OAG: 2025 Annual Report

**Document 1** – BVG: Rapport annuel de 2025

## **DISPOSITION**

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