

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

File Number: ACS2025-OAG-BVG-016

Report to Audit Committee on 28 November 2025

and Council 10 December 2025

Submitted on November 27, 2025 by Nathalie Gougeon, Auditor General

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Ward: Citywide

Objet: Bureau de la vérificatrice générale (BVG) – Audit des dépenses du Conseil municipal

Numéro de dossier : ACS2025-OAG-BVG-016

Rapport présenté au Comité de la vérification

Rapport soumis le 28 novembre 2025

et au Conseil le 10 décembre 2025

Soumis le 2025-11-27 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 audit report and recommend that Council consider and approve the recommendations.

RECOMMANDATION(S) DU RAPPORT

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

BACKGROUND

The Council Expenses Audit was included in the 2024-2025 Audit Work Plan ([ACS2021-OAG-BVG012](#)) which was approved by City Council on December 6, 2023.

DISCUSSION

In accordance with the Governance report approved by Council on December 7, 2022, the Council Expenses Audit is being tabled with the Audit Committee. The report will then be referred to Council for approval of the audit recommendations.

Details of the audit objective, scope, findings, recommendations, and management action plans can be found in the audit report (**Document 1**).

In addition to the detailed audit report, we have developed a one-page summary of key highlights from our audit (**Document 2**).

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 and approving the recommendations.

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

N/A – links to the OAG’s mandate on stewardship of public funds.

SUPPORTING DOCUMENTATION

Document 1 – OAG: Council Expenses Audit

Document 1 – BVG : Audit des dépenses du Conseil municipal

Document 2 – OAG: Council Expenses Audit - Highlights

Document 2 – BVG : Faits saillants tirés de la Audit des dépenses du Conseil municipal

DISPOSITION

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