

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

File Number: ACS2025-OAG-BVG-018

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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(OAG)**

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Ward: Citywide

**Objet : Bureau de la vérificatrice générale (BVG) - Plan de travail d'audit
2026-2027**

Numéro de dossier : ACS2025-OAG-BVG-018

Rapport présenté au Comité de la vérification

Rapport soumis le 28 novembre 2025

et au Conseil le 10 décembre 2025

Soumis le 27 novembre 2025 par Nathalie Gougeon, Vérificatrice générale

**Personne ressource : Nathalie Gougeon, Vérificatrice générale, Bureau de la
vérificatrice générale (BVG)**

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Quartier : À l'échelle de la ville

REPORT RECOMMENDATION(S)

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

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil d'approuver le plan de

travail d'audit 2026-2027.

BACKGROUND

In accordance with the Auditor General By-law No.2021-05 the Auditor General shall submit an annual audit plan to Council for approval by December 31st of each year. The Auditor General may, at her discretion, prepare a longer-term audit plan for submission to City Council.

DISCUSSION

The OAG's 2026-2027 Audit Work Plan outlines the work planned for the Office of the Auditor General over the course of a 2-year period including audits, fraud and waste administration, investigations, quality assurance and improvement program initiatives, etc. As part of identifying the 2026-2027 work plan, the Auditor General has conducted a Risk-Based Audit Plan (RBAP) process, as well as considered Council's strategic priorities and emerging issues. Further details can be found in **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

The OAG launched a survey with the objective of seeking the public's input into the areas that Ottawa residents and business owners believed could benefit from an independent audit. Further details on the results of this public consultation can be found in the attached report. The Office of the Auditor General will proceed according to the direction of the Audit Committee and Council in considering this report (**Document 1**).

ACCESSIBILITY IMPACTS

There are no accessibility impacts associated with this report

RISK MANAGEMENT IMPLICATIONS

There are no risk implications associated with this report.

SUPPORTING DOCUMENTATION

Document 1 - OAG: 2026-2027 Audit Work Plan

Document 1 - BVG: Plan de travail d'audit 2026-2027

The 2026-2027 Audit Work Plan will also be on file with the City Clerk and available on the Auditor General's website at ottawa.ca.

DISPOSITION

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