

SUBJECT: Office of the Auditor General (OAG) – Semi-Annual Report on Follow-Up Procedures

File Number ACS2022-OAG-BVG-0006

Report to Audit Committee on 13 June 2022

and Council 22 June 2022

Submitted on June 2, 2022 by Nathalie Gougeon, Auditor General

Contact Person: Nathalie Gougeon, Auditor General, Office of the Auditor General (OAG)

613-580-9602: oag@ottawa.ca

Ward: CITY WIDE / À L'ÉCHELLE DE LA VILLE

OBJET : Bureau de la vérificatrice générale (BVG) – Rapport semestriel sur les procédures de suivi

Dossier : ACS2022-OAG-BVG-0006

Rapport au Comité de la vérification

le 13 juin 2022

et au Conseil le 22 juin 2022

Soumis le 2 juin 2022 par Nathalie Gougeon, Vérificatrice générale

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

613-580-9602; bvg@ottawa.ca

Quartier : CITY WIDE / À L'ÉCHELLE DE LA VILLE

REPORT RECOMMENDATION(S)

That the Audit Committee recommend Council receive the Report on Audit Follow-up Procedures.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil de prendre connaissance du rapport sur les procédures de suivi.

BACKGROUND

The International Standards for the Professional Practice of Internal Auditing and the Office of the Auditor General's (OAG) Audit Charter, requires the Auditor General to "follow up on engagement findings and corrective actions, and report periodically to the Audit Committee concerning any corrective actions not effectively implemented".

In May 2021, City Council approved the "Office of the Auditor General – Audit Recommendation Implementation Update Process – Proposed Modifications" Report (ACS2021-OAG-BVG-0002) brought forward by the OAG. These changes require the OAG to provide a semi-annual report, to the Audit Committee and City Council, on the results of audit follow-up procedures performed on previously issued recommendations that have come due, and further highlight areas of significant risk that are still outstanding that warrant further attention by the City's administration.

DISCUSSION

The OAG is providing a semi-annual report to the Audit Committee on the results of audit follow up procedures performed. The report outlines the work performed by the OAG since our last report to the Audit Committee in September 2021 and the progress management has made on outstanding recommendations. This report includes items from our verbal update provided to the Committee in February 2022.

Due to the upcoming municipal election, our next report will be provided early in 2023.

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.

ADVISORY COMMITTEE(S) COMMENTS

This section does not apply, as this is a city-wide administrative report.

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.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

RURAL IMPLICATIONS

There are no rural implications 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: Semi-Annual Report on Follow-up Procedures.

Document 1 - BVG: Rapport semestriel sur les procédures de suivi.

DISPOSITION

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