

**SUBJECT: Office of the Auditor General (OAG) – Audit, Review and Investigation Reports**

**File Number ACS2022-OAG-BVG-0007**

**Report to Audit Committee on 13 June 2022**

**and Council 22 June 2022**

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

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

**OBJET : Bureau de la vérificatrice générale (BVG) – Rapports de vérification, d'examen et d'enquête**

**Dossier : ACS2022-OAG-BVG-0007**

**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)**

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

**REPORT RECOMMENDATION(S)**

**That the Audit Committee receive the audit, review and investigation reports and recommend that Council consider and approve the recommendations.**

**RECOMMANDATION(S) DU RAPPORT**

**Que le Comité de la vérification reçoive les rapports de vérification, d'examen et d'enquête, et recommande au Conseil d'examiner les recommandations, à des fins d'approbation.**

## **BACKGROUND**

The following reports are being tabled:

1. Audit of Enterprise Risk Management (Document 1);
2. Review of Job Evaluation Processes (Document 2); and
3. Limited Review of OC Transpo Bus Operator Compliance with Regulations (Document 3).

The Audit of Enterprise Risk Management was included in the OAG's 2022-2023 Audit Work Plan (ACS 2021-OAG-BVG-012) approved by Council on December 8, 2021.

The Review of Job Evaluation Processes and the Limited Review of OC Transpo Bus Operator Compliance with Regulations were undertaken as a result of reports made to the Fraud and Waste Hotline.

## **DISCUSSION**

In accordance with the Governance report approved by Council on December 5, 2018, the following reports are being tabled with the Audit Committee:

1. Audit of Enterprise Risk Management (Document 1);
2. Review of Job Evaluation Processes (Document 2); and
3. Limited Review of OC Transpo Bus Operator Compliance with Regulations (Document 3).

These reports will then be referred to Council for approval of the recommendations.

Details of each engagement's objective, scope, findings, recommendations, and management action plans can be found in the respective reports.

In addition to the detailed reports, we have developed a one-page summary of key highlights for the audit and the reviews (Document 4, 5 and 6 respectively).

## **FINANCIAL IMPLICATIONS**

Any additional budget pressures as a result of the recommendations will be approved through the annual budget process.

## **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: Audit of Enterprise Risk Management

Document 1 - BVG: Vérification de la gestion des risques de l'entreprise

Document 2 - OAG: Review of Job Evaluation Processes (report to follow)

Document 2 - BVG: Examen des processus d'évaluation des postes (rapport à suivre)

Document 3 – OAG: Limited Review of OC Transpo Bus Operator Compliance with Regulations

Document 3 – BVG: Examen limité de la conformité des chauffeurs d'autobus d'OC Transpo aux règlements d'application

Document 4 - OAG: Audit of Enterprise Risk Management – Audit Highlights

Document 4 - BVG: Faits saillants tirés de la vérification de la gestion des risques de l'entreprise

Document 5 - OAG: Review of Job Evaluation Processes – Review Highlights (report to follow)

Document 5 - BVG: Faits saillants tirés de l'examen des processus d'évaluation des postes (rapport à suivre)

Document 6 – OAG: Limited Review of OC Transpo Bus Operator Compliance with Regulations – Review Highlights

Document 6 – BVG: Faits saillants tirés de l'examen limité de la conformité des chauffeurs d'autobus d'OC Transpo aux règlements d'application

Detailed reports will also be on file with the City Clerk and available on the Auditor General's website.

## **DISPOSITION**

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