1. OFFICE OF THE AUDITOR GENERAL – REPORT ON AUDIT FOLLOW-UPS AND DETAILED AUDIT FOLLOW-UP REPORTS

BUREAU DU VÉRIFICATEUR GÉNÉRAL – RAPPORT SUR LES SUIVIS DE VÉRIFICATIONS ET LES RAPPORTS DÉTAILLÉS CONNEXES.

COMMITTEE RECOMMENDATION

That Council receive the Report on the Audit Follow-ups and detailed audit follow-up reports.

RECOMMANDATION DU COMITÉ

Que le Conseil prenne connaissance du Rapport sur les suivis de vérifications et les rapports détaillés connexes.

DIRECTION TO STAFF:

The Auditor General and the City Clerk will work on the recommended changes to the City Audit Standards for consideration at the Mid-Term Governance Review.

DIRECTIVE À L'INTENTION DU PERSONNEL :

Le vérificateur général et le greffier municipal s'attarderont sur les modifications recommandées qui seront apportées aux Normes de vérification de la Ville et examinées dans le cadre de l'Examen de la structure de gestion publique de mi-mandat.

DOCUMENTATION/DOCUMENTATION

1. Auditor General's Report, dated October 9, 2019 (ACS2019-OAG-BVG-0009)

   Rapport du vérificateur général, daté le 9 octobre 2019 (ACS2018-OAG-BVG-0009)

2. Extract of draft Minutes, Audit Committee 22 October 2019

   Extrait de l'ébauche du procès-verbal, Comité de la vérification, le 22 octobre 2019

Report to
Rapport au:

Audit Committee
Comité de la vérification
22 October 2019 / 22 octobre 2019

and Council
et au Conseil
6 November 2019 / 6 novembre 2019

Submitted on October 9, 2019
Soumis le 9 octobre 2019

Submitted by
Soumis par:
Ken Hughes, Auditor General / Vérificateur général

Contact Person
Personne ressource:
Ken Hughes, Auditor General / Vérificateur général
613-580-9602; oag@ottawa.ca

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

File Number: ACS2019-OAG-BVG-0009

SUBJECT: **Office of the Auditor General – Report on Audit Follow-ups and detailed audit follow-up reports**

OBJET: **Bureau du vérificateur général – Rapport sur les suivis de vérifications et les rapports détaillés connexes**

REPORT RECOMMENDATION

That the Audit Committee recommend Council receive the Report on the Audit Follow-ups and detailed audit follow-up reports.

RECOMMANDATION DU RAPPORT

Que le Comité de la vérification recommande au Conseil de prendre connaissance du Rapport sur les suivis de vérifications et les rapports détaillés connexes.

BACKGROUND

The Office of the Auditor General conducts audit follow-ups two to three years after an audit is complete to afford management time to implement the recommendations. A follow-up may be conducted sooner if corrective action is complete. A best practice, follow-ups are part of a complete audit process and are conducted to ensure the required measures, as promised by management and approved by Council, have been effectively implemented.

DISCUSSION

The follow-ups contained in this report are:

- Follow-up to the 2015 Audit of Species at Risk
- Follow-up to the 2016 Review of CSC Laurier Cash Handling Process and Cash Discrepancies
- Follow-up to the 2017 Investigation into Three Reported Client Service Centres Deposit Shortages
- Follow-up to the 2010 Audit of the West End Flooding Event and the Development Review Processes within the Carp River Watershed

RURAL IMPLICATIONS

There are no rural implications associated with this report.

CONSULTATION

As this is considered an internal administrative matter, no public consultation was undertaken.

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.

LEGAL IMPLICATIONS

There are no legal impediments to Audit Committee and Council receiving the reports.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

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

On October 22, 2019, the following report will be tabled at Audit Committee and will be on file with the City Clerk:

- Office of the Auditor General: Report on Audit Follow-ups and detailed audit follow-up reports – Tabled at Audit Committee October 22, 2019
- Bureau du vérificateur général : Rapport sur les suivis de vérifications et les rapports détaillés connexes – Déposé devant le Comité de la vérification le 22 octobre 2019

DISPOSITION

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