



## Audit Committee

Tax Supported Programs



2019-194

# Draft BUDGET 2019

Better roads and transit.  
Safer communities.  
More housing.



# Table of Contents

- Audit Committee
- Service Area Summary ..... 1
- Operating Resource Requirement ..... 3
- Supplemental Operating Information ..... 4
  - Analysis ..... 4
  - Explanatory Notes ..... 5



# Office of the Auditor General

## 2019 Service Area Summary

### Description

The mandate of the Office of the Auditor General is to carry out audits of City of Ottawa operations and to provide City Council with independent information, advice and assurance to help hold the City to account for its stewardship of public funds.

The external audit includes the examination of the consolidated financial statements of the City, the financial statements of each local board and municipal entity, other funds and entities, to the degree necessary to express an audit opinion on such statements.

### Programs/Services Offered

The services provided by the Auditor General include

- Carry out audits on City departments and/or Boards: Financial audits (except annual attest audit); Performance (value-for-money) audits and Compliance audits
- Administration of City's Fraud and Waste Hotline for employees and the public as part of Council's policy on Fraud and Waste
- In consultation with the City Solicitor, carry out investigations of any suspected acts of fraud, misappropriation or other similar irregularity in accordance with the Fraud and Waste Policy

External audit services, under the coordination of the Finance Department, include

- Audit and audit related services including expressing an opinion and report to the Audit Committee on the results of the consolidated financial statement audit and financial information of the City of Ottawa related entities and programs in accordance with municipal or other requirements
- Issue written communications to Management and Audit Committee describing any significant deficiencies in internal controls, addressing matters that are required to be communicated under professional standards and issuing a management letter with any recommendations for improvements

City of Ottawa  
 Audit Committee - Operating Resource Requirement  
 In Thousands (\$000)

	2017	2018		2019	\$ Change over 2018 Budget
	Actual	Forecast	Budget	Estimate	
<b>Expenditures by Program</b>					
Office of the Auditor General	1,870	1,864	1,901	1,966	65
External Audit Fees	458	358	398	398	0
<b>Gross Expenditure</b>	<b>2,328</b>	<b>2,222</b>	<b>2,299</b>	<b>2,364</b>	<b>65</b>
Recoveries & Allocations	-231	-155	-170	-170	0
Revenue	0	0	0	0	0
<b>Net Requirement</b>	<b>2,097</b>	<b>2,067</b>	<b>2,129</b>	<b>2,194</b>	<b>65</b>
<b>Expenditures by Type</b>					
Salaries, Wages & Benefits	1,231	1,225	1,282	1,347	65
Overtime	0	0	0	0	0
Material & Services	1,089	990	1,010	1,010	0
Transfers/Grants/Financial Charges	0	0	0	0	0
Fleet Costs	0	0	0	0	0
Program Facility Costs	0	0	0	0	0
Other Internal Costs	8	7	7	7	0
<b>Gross Expenditures</b>	<b>2,328</b>	<b>2,222</b>	<b>2,299</b>	<b>2,364</b>	<b>65</b>
Recoveries & Allocations	-231	-155	-170	-170	0
<b>Net Expenditure</b>	<b>2,097</b>	<b>2,067</b>	<b>2,129</b>	<b>2,194</b>	<b>65</b>
<b>Revenues By Type</b>					
Federal	0	0	0	0	0
Provincial	0	0	0	0	0
Municipal	0	0	0	0	0
Own Funds	0	0	0	0	0
Fees and Services	0	0	0	0	0
Fines	0	0	0	0	0
Other	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Requirement</b>	<b>2,097</b>	<b>2,067</b>	<b>2,129</b>	<b>2,194</b>	<b>65</b>
<b>Full Time Equivalents</b>			<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

City of Ottawa  
 Audit Committee - Operating Resource Requirement Analysis  
 In Thousands (\$000)

	2018 Baseline			2019 Adjustments			2019	\$ Change over 2018 Budget
	Forecast	Budget	Adj. to Base Budget	Maintain Services	Growth	User Fees & Revenues	Estimate	
<b>Expenditures by Program</b>								
Office of the Auditor General	1,864	1,901	0	65	0	0	1,966	65
External Audit Fees	358	398	0	0	0	0	398	0
<b>Gross Expenditure</b>	<b>2,222</b>	<b>2,299</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>2,364</b>	<b>65</b>
Recoveries & Allocations	-155	-170	0	0	0	0	-170	0
Revenue	0	0	0	0	0	0	0	0
<b>Net Requirement</b>	<b>2,067</b>	<b>2,129</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>2,194</b>	<b>65</b>
<b>Expenditures by Type</b>								
Salaries, Wages & Benefits	1,225	1,282	0	65	0	0	1,347	65
Overtime	0	0	0	0	0	0	0	0
Material & Services	990	1,010	0	0	0	0	1,010	0
Transfers/Grants/Financial Charges	0	0	0	0	0	0	0	0
Fleet Costs	0	0	0	0	0	0	0	0
Program Facility Costs	0	0	0	0	0	0	0	0
Other Internal Costs	7	7	0	0	0	0	7	0
<b>Gross Expenditures</b>	<b>2,222</b>	<b>2,299</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>2,364</b>	<b>65</b>
Recoveries & Allocations	-155	-170	0	0	0	0	-170	0
<b>Net Expenditure</b>	<b>2,067</b>	<b>2,129</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>2,194</b>	<b>65</b>
<b>Percent of 2018 Net Expenditure Budget</b>			<b>0.0%</b>	<b>3.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>3.1%</b>	
<b>Revenues By Type</b>								
Federal	0	0	0	0	0	0	0	0
Provincial	0	0	0	0	0	0	0	0
Municipal	0	0	0	0	0	0	0	0
Own Funds	0	0	0	0	0	0	0	0
Fees and Services	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Percent of 2018 Revenue Budget</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Net Requirement</b>	<b>2,067</b>	<b>2,129</b>	<b>0</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>2,194</b>	<b>65</b>
<b>Percent of 2018 Net Requirement Budget</b>			<b>0.0%</b>	<b>3.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>3.1%</b>	
<b>Full Time Equivalents (FTE's)</b>		9.00	0.00	0.00	0.00	0.00	<b>9.00</b>	<b>0.00</b>
<b>Percent of 2018 FTE's</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	



City of Ottawa  
 Audit Committee - Operating Resource Requirement Explanatory Notes  
 In Thousands (\$000)

2018 Forecast vs. Budget Variance Explanation	Surplus / (Deficit)		
	Expense	Revenue	Net
No significant variances to report.	62	0	62
<b>Total Surplus / (Deficit)</b>	<b>62</b>	<b>0</b>	<b>62</b>

  

2019 Pressure Category / Explanation	Increase / (Decrease)			
	Expense	Revenue	Net 2019 Changes	FTE Impact
<b>Maintain Services</b> All programs include an adjustment for potential 2019 cost of living, increments, and benefit adjustments.	65	0	65	0.00
<b>Total Maintain Services</b>	<b>65</b>	<b>0</b>	<b>65</b>	<b>0.00</b>
<b>Total Budget Changes</b>	<b>65</b>	<b>0</b>	<b>65</b>	<b>0.00</b>