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| <p>3. SEMI-ANNUAL REPORT ON FOLLOW-UP PROCEDURES</p> <p>RAPPORT SEMESTRIEL SUR LES PROCÉDURES DE SUIVI</p> |
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COMMITTEE RECOMMENDATION

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

RECOMMANDATION DU COMITÉ

Que le Conseil prenne connaissance du rapport sur les procédures de suivi des vérifications.

DOCUMENTATION/DOCUMENTATION

1. Auditor General's report, dated September 17, 2021 (ACS2021-OAG-BVG-009)

Rapport de la Vérificatrice générale, daté le 17 septembre 2021 (ACS2021-OAG-BVG-009)
2. Extract of draft Minutes, Audit Committee – September 28, 2021.

Extrait de l'ébauche du procès-verbal, Comité de la vérification, le 28 septembre 2021.

SUBJECT: Semi-Annual Report on Follow-Up Procedures

File Number ACS2021-OAG-009

**Report to Audit Committee on 28 September 2021
and Council 13 October 2021**

Submitted on September 17, 2021 by Nathalie Gougeon, Auditor General

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

OBJET : Rapport semestriel sur les procédures de suivi

Dossier : ACS2021-BVG-009

Rapport au Comité de la vérification

le 28 septembre 2021

et au Conseil le 13 octobre 2021

Soumis le 17 septembre 2021 par Nathalie Gougeon, Vérificatrice générale

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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 des vérifications.

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

As described in the background section of this report, a new process was established in May 2021 requiring the OAG to provide a semi-annual report to the Audit Committee on the results of audit follow up procedures performed. This is the first report being issued under this new process.

The report outlines the work performed by the OAG since our last report to the Audit Committee in April 2021 and the progress management has made on outstanding recommendations as whole.

Our next report will be provided in the spring of 2022.

FINANCIAL IMPLICATIONS

There are no financial implications associated with his report.

LEGAL IMPLICATIONS

There are no legal impediments to the Audit Committee and Council receiving 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 city-wide administrative support.

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 his report.

TERM OF COUNCIL PRIORITIES

This report supports the Term of Council Priority related to Governance, Planning and Decision Making.

SUPPORTING DOCUMENTATION

Document 1 - Office of the Auditor General: Semi-Annual Report on Follow-up Procedures.

Document 1 - Bureau de la vérificatrice générale : 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.