

<p>4. 2022-2023 AUDIT WORK PLAN PLAN DE TRAVAIL DE VÉRIFICATION 2022-2023</p>
--

COMMITTEE RECOMMENDATION

That Council approve the Office of the Auditor General’s 2022-2023 Audit Work Plan.

RECOMMANDATION DU COMITÉ

Que le Conseil approuve le plan de travail de vérification 2022-2023.

DOCUMENTATION/DOCUMENTATION

1. Auditor General’s report, dated November 24, 2021 (ACS2021-OAG-BVG-012)

Rapport de la Vérificatrice générale, daté le 24 novembre 2021 (ACS2021-OAG-BVG-012)
2. Extract of draft Minutes, Audit Committee – December 3, 2021.

Extrait de l’ébauche du procès-verbal, Comité de la vérification, le 3 décembre 2021.

SUBJECT: 2022-2023 Audit Work Plan

File Number ACS2021-OAG-012

Report to Audit Committee on 3 December 2021

and Council 8 December 2021

Submitted on November 24, 2021 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 : Plan de travail de vérification 2022-2023

Dossier : ACS2021-BVG-012

Rapport au Comité de la vérification

le 3 décembre 2021

et au Conseil le 8 décembre 2021

Soumis le 24 novembre 2021 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 approve the Office of the Auditor General's 2022-2023 Audit Work Plan.

RECOMMANDATION(S) DU RAPPORT

Que le Comité de la vérification recommande au Conseil d'approuver le plan de travail de vérification 2022-2023

BACKGROUND

In accordance with the [Auditor General By-law No.2021-05](#) the Auditor General shall submit an annual audit plan to Council for approval by December 31st of each year. The Auditor General may, at her discretion, prepare a longer-term audit plan for submission to City Council.

Furthermore, a replacement motion passed at Council on October 13, 2021 requesting the City's Auditor General to consider including an audit of City staff's recommended approach that led to the procurement and implementation of the Stage 1 Light Rail Transit (LRT) system, culminating in the DESIGN, BUILD, FINANCE AND MAINTENANCE OF OTTAWA'S LIGHT RAIL TRANSIT (OLRT) PROJECT (ACS2012-ICS-RIO-0004) report, considered and approved by City Council on December 12, 2012, which resulted in the current system, in the Auditor General's Workplan, to begin as soon as practicable and that the funds for these audits be provided from the Transit Operating Reserves.

DISCUSSION

The OAG's 2022-2023 Audit Work Plan outlines the work planned for the Office of the Auditor General over the course of a 2-year period including audits, fraud and waste administration, investigations, quality assurance and improvement program initiatives, etc.,.

The Auditor General has considered Council's request, brought forward on October 13, 2021, to consider an audit of the LRT (Stage 1). The Auditor General has included within her audit work plan an audit that is in the preliminary planning stages. Additional audits related to the LRT (all stages) may be added as work commences and additional risks are identified.

Further details can be found in Document 1 – 2022-2023 Audit Work Plan.

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: 2022-2023 Audit Work Plan

Document 1 - BVG: Plan de travail de vérification 2022-2023

The 2022-2023 Audit Work Plan will also be on file with the City Clerk and available on the Auditor General's website at ottawa.ca.

DISPOSITION

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