

Draft Budget 2026

Safe



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Audit Committee

Tabled - November 12, 2025



2025-0143

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Office of the Auditor General Service Area Summary

The mandate of the Office of the Auditor General (OAG) is to assist City Council in holding itself and City Administrators accountable for the quality of stewardship over public funds and for achievement of value for money in City operations.

Programs/Services Offered

The responsibilities of the Auditor General include:

- Carrying out financial audits (excluding attest); performance audits and compliance audits on programs, activities and functions of City departments, municipally-controlled corporations and/or other local agencies, boards, commissions and corporations
- Administration of the City's Fraud and Waste Hotline for employees and the public as part of Council's policy on Fraud and Waste
- Carrying out investigations of suspected acts of fraud, waste or serious wrongdoing or other similar irregularity that come to his/her attention in the course of the OAG's work

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

	2024	2025		2026	\$ Change over 2025 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
Office of the Auditor General	2,490	2,560	2,860	2,990	130
Gross Expenditure	2,490	2,560	2,860	2,990	130
Recoveries & Allocations	0	0	0	0	0
Revenue	0	0	0	0	0
Net Requirement	2,490	2,560	2,860	2,990	130
Expenditures by Type					
Salaries, Wages & Benefits	1,706	1,796	1,996	2,126	130
Overtime	0	0	0	0	0
Material & Services	778	757	857	857	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	6	7	7	7	0
Gross Expenditures	2,490	2,560	2,860	2,990	130
Recoveries & Allocations	0	0	0	0	0
Net Expenditure	2,490	2,560	2,860	2,990	130
Revenues By Type					
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
Property Taxes	0	0	0	0	0
Investment Income	0	0	0	0	0
Development Charges	0	0	0	0	0
Payment-in-Lieu of Taxes	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
Total Revenue	0	0	0	0	0
Net Requirement	2,490	2,560	2,860	2,990	130
Full Time Equivalents			14.00	14.00	0.00

External Audit Fees Service Area Summary

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 Corporate Finance Service Area is responsible for the coordination of external audit services, which 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 and addressing matters that are required to be communicated under professional standards

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

	2024	2025		2026	\$ Change over 2025 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
External and Special Audits	483	602	602	612	10
Gross Expenditure	483	602	602	612	10
Recoveries & Allocations	(140)	(254)	(254)	(264)	(10)
Revenue	0	0	0	0	0
Net Requirement	343	348	348	348	0
Expenditures by Type					
Salaries, Wages & Benefits	0	0	0	0	0
Overtime	0	0	0	0	0
Material & Services	483	602	602	612	10
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	0	0	0	0	0
Gross Expenditures	483	602	602	612	10
Recoveries & Allocations	(140)	(254)	(254)	(264)	(10)
Net Expenditure	343	348	348	348	0
Revenues By Type					
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
Property Taxes	0	0	0	0	0
Investment Income	0	0	0	0	0
Development Charges	0	0	0	0	0
Payment-in-Lieu of Taxes	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
Total Revenue	0	0	0	0	0
Net Requirement	343	348	348	348	0
Full Time Equivalents			0.00	0.00	0.00