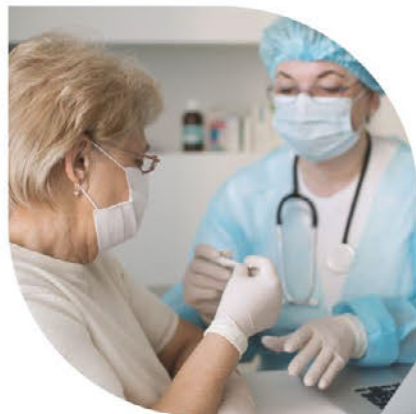




Draft **BUDGET 2021**

Investing in our community.
Moving Ottawa forward.

Audit Committee



Tabled November 4, 2020

Table of Contents

Audit Committee

Service Area Summary	1
Operating Resource Requirements	2

Office of the Auditor General 2021 Service Area Summary

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.

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 Fees 2021 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
 In Thousands (\$000)

	2019	2020		2021	\$ Change over 2020 Budget
	Actual	Forecast	Budget	Estimate	
Expenditures by Program					
Office of the Auditor General	2,005	2,091	2,096	2,161	65
External Audit Fees	610	398	398	398	0
Gross Expenditure	2,615	2,489	2,494	2,559	65
Recoveries & Allocations	-304	-170	-170	-170	0
Revenue	0	0	0	0	0
Net Requirement	2,311	2,319	2,324	2,389	65
Expenditures by Type					
Salaries, Wages & Benefits	1,433	1,402	1,402	1,437	35
Overtime	4	0	0	0	0
Material & Services	1,169	1,080	1,085	1,115	30
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	9	7	7	7	0
Gross Expenditures	2,615	2,489	2,494	2,559	65
Recoveries & Allocations	-304	-170	-170	-170	0
Net Expenditure	2,311	2,319	2,324	2,389	65
Revenues By Type					
Federal	0	0	0	0	0
Provincial	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
Total Revenue	0	0	0	0	0
Net Requirement	2,311	2,319	2,324	2,389	65
Full Time Equivalents			9.00	9.00	0.00