

Office of the Auditor General

I. Department Overview

Mandate of the Office of the Auditor General

- 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
- 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 as part of Council's policy on Corporate Fraud and Other Similar Irregularities.
- Investigate alleged fraud as part of Council's policy on fraud.

II. 2008 Considerations

Strategic directions for 2008

- Completion of the 2007 annual report
- Completion of the audits of the 2008 audit plan
- Subject to Council approval, implementing a revised, expanded mandate for the OAG (as a result of an amendment to the Municipal Act which came into effect January 1/07) to further enhance the City's accountability and transparency.

Operating Requirements

By Program	2006		2007			2008	
	Actual	Budget	Unaudited Actual	Budget	Actual vs. Budget	Provisionally Approved	Approved vs. Budget
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
City Auditor General	1,699	1,699	1,761	1,761	-	1,841	80
Total Expenditures	1,699	1,699	1,761	1,761	-	1,841	80
Client Recoveries	-	-	-	-	-	-	-
Net Expenditures	1,699	1,699	1,761	1,761	-	1,841	80
Revenues							
Federal / Provincial	-	-	-	-	-	-	-
City Reserves	-	-	-	-	-	-	-
General/Fees/Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Net Requirement	1,699	1,699	1,761	1,761	-	1,841	80
By Expenditure Type							
Compensation and Benefits	887	905	887	905	18	920	15
Materials and Services	798	786	857	854	(3)	919	65
Transfers/Grants/Financial Charges	-	5	-	-	-	-	-
Fleet Costs	-	-	-	-	-	-	-
Program Facility Costs	-	-	-	-	-	-	-
Other Internal Costs	14	3	17	2	(15)	2	-
Total Expenditures	1,699	1,699	1,761	1,761	-	1,841	80
Full Time Equivalents	8.00	8.00	8.00	8.00	-	8.00	-

By Program	2007 Budget	2007 Adjustments	Maintain Existing Services	Provincial / Legislated	Growth	New Operating Needs	Efficiency Target	User Fees / New Revenues	2008 Provisionally Approved
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
City Auditor General	1,761	-	80	-	-	-	-	-	1,841
Total Expenditures	1,761	-	80	-	-	-	-	-	1,841
Client Recoveries	-	-	-	-	-	-	-	-	-
Net Expenditures	1,761	-	80	-	-	-	-	-	1,841
Revenues									
Federal / Provincial	-	-	-	-	-	-	-	-	-
City Reserves	-	-	-	-	-	-	-	-	-
General/Fees/Charges	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Requirement	1,761	-	80	-	-	-	-	-	1,841
Full Time Equivalents	8.00	-	-	-	-	-	-	-	8.00

Category	Note	Exp \$000	Rev \$000	Net \$000	FTE'S #
2007 Adjustments	-	-	-	-	-
Maintain Existing Services	Increase to maintain Auditor General's budget at 0.08% of the City's gross operating budget.	80	-	80	-
Provincial / Legislated	-	-	-	-	-
Efficiency Savings	-	-	-	-	-