



Office of the
Auditor General
City of Ottawa

2025 ANNUAL REPORT

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Land Acknowledgement

Ottawa is built on unceded Anishinabe Algonquin territory. The peoples of the Anishinabe Algonquin Nation have lived on this territory for millennia. Their culture and presence have nurtured and continue to nurture this place. The Office of the Auditor General honours the peoples and land of the Anishinabe Algonquin Nation. The Office of the Auditor General honours all First Nations, Inuit and Métis peoples and their valuable past and present contributions to this land.

Message from the Auditor General



It is my privilege to present the Office of the Auditor General's ("OAG" or "Office") 2025 Annual Report.

Throughout 2025, our Office delivered on a robust audit plan that examined critical areas including: supportive housing, the development application process, paramedic services and Council

expenses. We also advanced our multi-year audit plan for the Ottawa Police Service by completing an in-depth staffing audit.

Beyond individual audits, we focused on continuous improvement through rigorous follow-up procedures aligned with the new Global Internal Audit Standards. As a result, four key follow-up reports were issued on Cybersecurity, Lansdowne 2.0 Redevelopment and the City's Enterprise Risk Management program. This work ensured that management implemented their action plans effectively.

Our work administering the City's Fraud and Waste Hotline (FWHL) continued to play a vital role in ensuring accountability and ethical conduct across the City's administration. In 2025, we continued to receive a significant number of reports. Our work led to timely investigations that identified gaps in areas such as the Trillium Line training program and building code services. These investigations resulted in actionable recommendations that have already begun to strengthen internal controls and support improved service delivery. In addition, our team worked diligently in developing a campaign to increase awareness amongst employees and residents of the City about the FWHL Program and its intended purpose.

As we look ahead to 2026, our priorities remain clear: to provide independent, objective assurance that drives meaningful change, focusing on high-risk areas, and to maintain transparency in our work.

I would like to express my sincere gratitude to management, staff, Members of Council and Board members for their collaboration throughout the course of our work.

Last, but certainly not least, I would like to thank my team for their commitment to delivering quality work, their willingness to collaborate, and their ability to remain objective and demonstrate professional courage every single day. I am very proud of the work we have accomplished together and look forward to what 2026 has in store for the OAG.

Respectfully,



Nathalie Gougeon, CPA, CA, CIA, CRMA, B.Comm.
Auditor General

Our Mandate

The Auditor General is responsible for assisting 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. The Auditor General’s Office is independent of management and has the authority to conduct financial (excluding attest), compliance, and performance audits of the following:



- all programs, activities, and functions of all City departments and agencies, and of the offices of the Mayor and Members of Council;
- local boards of the City;
- municipally controlled corporations;
- grant recipients; and
- any other agencies, boards, commissions, and corporations as Council may from time to time create or identify.

More information surrounding the Auditor General’s position and duties, including statutory powers can be found in the [Auditor General By-Law No. 2021-05](#) as well as our [audit charter](#) on our [website](#).

Vision and Values

VISION: To be recognized as a knowledgeable, collaborative, and respected independent leader in governance, control, and risk management and in building public trust in our municipal government.

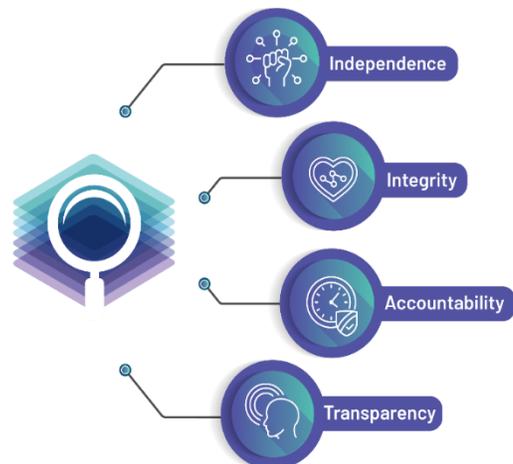
Independence

We carry out our activities without bias and free of influence. The OAG is independent of the City’s administration.

Integrity

We adhere to the City of Ottawa’s *Employee Code of Conduct*, professional codes of ethics and strong ethical principles and values, which allows others to rely on our work and trust our professional judgment and our professional courage.

Core values:



Accountability

Our work is performed to assist City Council in holding itself and its administrators accountable for the quality of stewardship over public funds and for the achievement of value for money in municipal operations. We ensure that the information supporting our findings, recommendations and conclusions is adequate.

Transparency

We share information about the OAG's activities, plans, and results with Council, the administration, and members of the public through our [website](#), at the Audit Committee and at Council meetings.

Our Team



From left to right: Siam Rahman, Bethia Zhang, Cory Richardson, Rachel Weese, Nathalie Gougeon, Atul Arora, Joanne Gorenstein, Julia Weber, and Anna Koldewey.

The Office's approved organizational structure consists of 3 Audit Principals, 4 Audit Managers, and 4 Senior Auditors. The individuals occupying these positions are responsible for conducting the audit work and assisting in the triage and investigation of reports received through the FWHL. They are supported by our Deputy Auditor General who oversees the audits and investigations conducted by our Office and liaises with members of the senior leadership team. All members of the team, including the Auditor General, are supported by our Administrative and Communications Officer who manages the day-to-day administration, the Office's communications and projects.

Our 2025 Reports

In 2025, our Office issued six audit, two investigation and four follow-up reports. A summary of each report tabled to the Audit Committee in 2025 can be found below.

2025 Audit Reports

Council Expenses Audit

The objective of this audit was to assess whether the administration of Council expenses complied with applicable policies and regulations and represented the prudent use of public funds. We concluded that:

- The Council Expense Policy is clear in supporting Members of Council (Members) and their staff on what are eligible expenditures. All expenses tested complied with the Policy, Members of Council remained within budget limits, and expenses incurred were in support of Members of Councils' respective duties and responsibilities.
- Areas for improvement were identified with the processes to manage Council expenses, particularly relating to access to timely and accurate budget information, transparency of public disclosures, and recruitment and salary practices of Councillors' office staff.



We made **4 recommendations**, all of which were accepted by management.

Audit of the Ottawa Paramedic Service

The objective of this audit was to assess whether the City has the necessary processes, controls and resources to support Operations Paramedics in their day-to-day activities. We concluded that:

- There were many controls in place surrounding the management of controlled substances. However, a lack of controls specifically around the administration, inventory management, and access to controlled substances was noted.
- Superintendents were generally well equipped with tools and training to support Paramedics and Peer Support was one of the key tools available to Superintendents to support Paramedics. However, it was observed that there was a lack of transparency and communication regarding upcoming changes to this program. This resulted in uncertainty amongst Paramedics



and Superintendents. Further, inconsistencies in onboarding new Paramedics, specifically around duration of oversight and mentorship has led to an increased workload for Superintendents.

- Paramedics were not reporting all incidents of experienced workplace violence from members of the public, bringing to light opportunities to clarify and strengthen the associated processes.

We made **4 recommendations**, all of which were accepted by management.

Audit of Development Application Review

The objective of this audit was to assess whether the City had the necessary processes, controls and resources to effectively and efficiently manage development application review activities. We concluded that:



- The process of reviewing development applications experienced substantial changes in recent years, which resulted in positive trends of decreasing net City processing times to decision for many types of applications. However, bottlenecks and inconsistent expectations across City departments remained and have resulted in increasing overall development review timelines for specific types of applications, which increased legal risk and potential for increased costs.
- Internal decision-making authorities were not formally established and there was limited evidence to demonstrate that feedback from various subject matter experts were closed to allow the file to move to the next stage of the application process.
- Opportunities existed to increase the transparency of process outcomes, including publishing key metrics that are most relevant to Council, the development industry, and other stakeholders.

We made **7 recommendations**, all of which were accepted by management.

Ottawa Police Service – Audit of Staffing

The objective of this audit was to review the Ottawa Police Services’ (OPS) staffing and deployment strategies, processes and resources, and assess whether they were adequate to support the achievement of OPS’ service demands and operational needs, and to ensure adequate and effective policing. We concluded that:



- While OPS was actively working to address staffing challenges, there were key areas where additional focus was required to effectively meet current and future policing demands. Frontline deployment was based on outdated targets and did not reflect Ottawa’s changing landscape, including population growth and the mental health and substance use crises.
- OPS policies related to staffing and recruitment were outdated and not consistently followed.
- There was no complete, up-to-date matrix of mandatory training by role and rank, and formal tracking was inconsistent, with the exception of Use of Force training.
- OPS faced challenges in using data to inform staffing decisions as data was observed to be fragmented across systems that did not communicate, which has led to inconsistencies and reliability issues.

We made **10 recommendations**, all which were accepted by OPS management.

Supportive Housing Audit

The objective of this audit was to evaluate whether the City had effective programs and services to oversee, coordinate and deliver supportive housing. We concluded that:

- There was meaningful work ongoing within the City and across the sector, through its partners, to support clients in need of supportive housing.
- The City and service providers were spread thin in trying to meet the complex needs and challenges of their clients. The demand for housing and supports was outpacing the current ability to provide this critical care.
- The supportive housing programs could not meet the needs of individuals dealing with chronic homelessness without more coordination between capital, operating and health funding – which required coordination at all three levels of government.
- Baseline standards for the provision of supports within supportive housing facilities had not been established, which led to inconsistencies across service providers with whom the City works.
- The City was limited in its ability to holistically understand and assess whether its investments in supportive housing were “moving the needle” given the lack of established outcomes and measures.



We made **4 recommendations**, all of which were accepted by management.

Audit of the Automated Speed and Red-Light Camera Enforcement Programs

The objective of the audit was to assess the efficiency and effectiveness of the City's Automated Speed Enforcement and Red-Light Camera programs. More specifically, the audit assessed how these programs were aligned with Council direction and were implemented and monitored, including alignment with the Road Safety Action Plan. We concluded that:



- Both the Red-Light Camera and Automated Speed Enforcement programs were well-established, with formalized processes and controls in place.
- Revenues generated from red light cameras installed after 2020 had not been allocated to the Road Safety Reserve Fund (designated for road safety initiatives), as required by Council direction.
- Opportunities for improvement were identified related to the effectiveness of both programs, including opportunities to enhance the ability to demonstrate how they contribute to the overall objective of improving road safety within the City.

We made **4 recommendations**, all of which were accepted by management. As of November 2025, *Bill 56 – Building a More Competitive Economy Act (2025)* received Royal Assent, under which the authorization of the use Automated Speed Enforcement cameras was repealed by the Province of Ontario. Given that the Automated Speed Enforcement program has now been discontinued, two recommendations are no longer relevant and have been closed.

Further details about these audits can be found under the [audit reports](#) section on our website.

2025 Investigation Reports

Investigation of the Trillium Line Training Program

We undertook an investigation in relation to the training program for the O-Train Lines 2 and 4 as a result of allegations raised through the City's FWHL.

The investigation revealed inconsistencies regarding the training delivered by the diesel rail instructors. The evidence available did not demonstrate that all diesel rail instructors were sufficiently qualified and fully trained before they commenced instruction. In the review of the diesel rail operator, controller, and instructor training records, we found incomplete in-classroom and on-job training records.



Our investigation further highlighted that the City did not receive training deliverables from TransitNext that were aligned with its expectations. Thus, the City had to assign internal resources to supplement with its own curriculum developers, which increased the cost of the training program. Finally, we found that in-class testing administered by TransitNext did not consistently maintain the expected level of integrity, as instances of inappropriate behaviour were observed.

We made **5 recommendations** which were accepted by management.

Investigation of Building Code Services



This investigation was initiated due to allegations received through the City's FWHL, in relation to the issuance of building and occupancy permits under the *Ontario Building Code*.

The work performed highlighted the need to improve processes and documentation within the City's Building Code Services to consistently demonstrate the due diligence undertaken to support the issuance of a building permit and occupancy permit. Evidence assessed demonstrated that some Building Code Services review and inspection activities were being undertaken; however, the documentation available did not allow the OAG to conclude that all due diligence activities were completed before the permits were issued.

We made **5 recommendations** which were accepted by management.

Further details about these investigations can be found under the [investigation and review reports](#) section on our website.

2025 Follow-up Reports

Follow-up - Audit of Lansdowne Sprint 1

In 2024, the OAG performed an agile audit to provide real-time assurance and support informed decision making for the Lansdowne 2.0 redevelopment plan. Through our follow-up work performed in 2025, the OAG confirmed that the actions taken, to date, by the City aligned with those committed to as part of our 2024 audit. However, our work continued to highlight risks related to the sufficiency of the contingency allowance and the underlying assumptions associated with financial projections related to the project's funding strategy.

Our work further highlighted the opportunity costs associated with the funding strategy and that the approach taken by the City to internally reallocate a portion of the proceeds of the sale of the air rights reduced the contribution to affordable housing, which may not have aligned with Council's expectations.

We made an additional **3 recommendations** which were accepted by management.

Follow up Report: Audit of Enterprise Risk Management

In 2022, the OAG conducted the Audit of Enterprise Risk Management (ERM). The overall objective of the audit was to provide reasonable assurance regarding the City's ERM program. The audit identified several areas where the ERM program could be strengthened.

In 2025, the OAG conducted follow-up procedures and concluded that management had addressed all of the recommendations from the audit, and that risk management was being embedded in discussions at leadership and Council tables. With a focus of continuous improvement, our follow-up work identified areas where management should focus its attention to ensure its ERM program supports effective decision making. This resulted in **5 additional recommendations**, all of which were accepted by management.

Follow-up Report: Audit of Cybersecurity

In 2023, the OAG tabled two reports concerning the Audit of Cybersecurity. The OAG performed follow-up procedures on the recommendations that had been deemed completed by management. The results of the initial investigation and the results of our follow-up work were presented in-camera and were not made available to the public.

Follow-up Report: Cybersecurity Investigation

In 2022, the OAG tabled a report related to a cybersecurity investigation. The OAG performed follow-up procedures on the recommendations that had been deemed

completed by management. The results of the initial investigation and the results of our follow-up work were presented in-camera and were not made available to the public.

Further details about our follow-up work can be found under the [follow-up reports](#) section on our website.

Themes from Audit/Investigation Recommendations

The assembly of our 2025 Annual Report provides our Office an opportunity to take a step back to identify overarching themes stemming from the audit and investigation recommendations that we have issued in the last year. In doing this exercise, the following top themes have been highlighted:

- **Establishment and measurement of performance metrics and outcomes** – In many audits and investigations, it has been identified that performance metrics and outcomes have either not been formalized to measure whether the program is meeting its objectives or there is a lack of data to enable measurement against established outcomes. This was highlighted in recent reports including the Audit of Development Application Review and the Audit of the Automated Speed and Red-Light Camera Enforcement Programs. Furthermore, we are noting this as a recurring theme from prior years.
- **Adequate staffing levels and appropriate/sufficient training are being provided** – Through our work, we identified instances where insufficient staffing levels were observed for key roles, as well as a lack of delivery and/or enforcement of training to ensure staff had the required competencies to complete their roles and responsibilities. This was highlighted in recent reports including the Audit of Staffing at OPS, the Audit of Development Application Review, the Audit of Ottawa Paramedic Services and the Investigation of the Trillium Line Training Program.
- **Adequate documentation to ensure compliance with Policy/Legislation** – In 2025, we noted significant gaps in documentation to ensure compliance with City policies, processes and legislative requirements. This was a pervasive issue in multiple reports, with emphasis in the Investigation of the Trillium Line Training Program and the Investigation of Building Code Services.

Fraud & Waste Hotline

The OAG is responsible for the administration of the City's FWHL, which is available to employees and the public as part of the City's Fraud and Waste Policy. Our Office reviews issues raised through the Hotline and presents the results of reviews and investigations to the Audit Committee and City Council. The 2025 Annual FWHL report is being tabled concurrently with this report.

The OAG collaborated with the City Manager, as owner of the Fraud and Waste Policy, to review the Policy and identified areas for improvement. An updated version of the Policy was effective April 2025. Further details about the FWHL can be found on our [website](#).



Awareness Campaign

As committed to in our 2024-2025 Audit Workplan, the OAG designed an awareness campaign for the FWHL to increase employee and resident awareness about the program and its intended purpose. The planning and execution of this campaign has been performed, in collaboration with the City Manager, as the owner of the City's Fraud and Waste Policy and with the assistance of the City's Public Information and Media Relations team in the development. As at the time of the issuance of this report, the awareness campaign has been completed.

Quality Assurance and Improvement Program

Conformance with the Standards and Independence

The Institute of Internal Auditors ("IIA") Global Internal Audit Standards ("the Standards") require that the Auditor General report to the City's administration, the Audit Committee and Council regarding the Office's conformance with the Standards and the IIA Code of Ethics, as well as confirm its independence. Over the past year, OAG staff have complied with the Standards and observed the IIA's Code of Ethics and the *Employee Code of Conduct* for the City of Ottawa. OAG staff have also applied and upheld the principles of integrity, objectivity, professional courage, confidentiality, and competency, and maintained and confirmed their independence. The OAG ensures it pursues continuous improvement through its quality assurance procedures it has implemented to help ensure that compliance with the Standards is consistently maintained.

In 2024, the IIA Standards underwent significant changes which came into effect January 9, 2025. The OAG ensured that its policies and processes were updated accordingly with early adoption of certain elements in 2024. The OAG will continue to monitor developments related to the Global Internal Audit Standards and will implement enhancements to its policies, procedures, and methodologies on an ongoing basis, consistent with the principles of continuous improvement.

IIA Topical Requirements

The IIA introduced *Topical Requirements* as a mechanism to provide timely, subject-matter-specific mandatory considerations for internal audit engagements in emerging or high-risk areas. These areas include cybersecurity, third-party, organizational behaviour, and organizational resilience. These requirements, which come into effect throughout 2026, are designed to ensure consistent coverage of critical topics that may present elevated governance, risk management, or control risks across organizations, while allowing internal audit functions to maintain flexibility in engagement planning and execution.

In response, the Office has formally incorporated the IIA Topical Requirements into its audit planning methodology. Each topical requirement is evaluated and treated as a potential risk theme within the planning stage of every audit engagement. The Office's adoption model aligns with the Standards. In addition, the Auditor General has considered these topical requirements in the development of the Office's 2026-2027 Audit Workplan.

Periodic Internal Assessment

The Standards require the Auditor General to ensure the Office conducts an internal assessment that includes both ongoing monitoring and periodic self-assessments. Ongoing monitoring is performed for all OAG engagements and is embedded within our quality assurance procedures through various levels of review.

The OAG also performs periodic self-assessments. These self-assessments are executed by staff that were not working on specific engagements and help us ensure we are meeting the quality requirements established by the Standards. We assessed 100% of our audit files that were reported in 2025. No non-conformances with the Standards were noted, however areas for continuous improvement were identified which have been actioned in real-time.

External Quality Assessment

The Standards require the Auditor General to ensure the Office conducts an external quality assessment (“EQA” or “assessment”) at least once every five years by a qualified, independent assessor or assessment team. The EQA is to include a comprehensive review of the adequacy of the Office’s conformance with the Standards. The last [assessment](#) was reported in September 2021 and all recommend. The Auditor General worked closely with the Chair of the Audit Committee in the selection of the organization to conduct the assessment. The selection process used aligns with the process that was approved by Council in 2021 in report ACS2021-OAG-BVG-0001 ensuring that only independent and qualified assessors (i.e. Certified Internal Auditors) are performing the assessment. The Auditor General will continue to work closely with the Chair of the Audit Committee and the appointed Assessor in the conduct and reporting phases of the assessment. The results of the EQA will be reported to the Audit Committee in September 2026.

Performance Management

Audit Targets

In February 2025, we presented our 2025 update to the 2024-2025 Audit Work Plan. This included an adjustment to the original 2024-2025 workplan presented in November 2023, which was due to factors such as resources, the risk landscape, and other general changes to the operating environment with anticipated timelines to the Audit Committee and Council for each proposed audit or project. We have completed and reported on 100% of our audits and projects within the prescribed timeframe based on our approved plan.

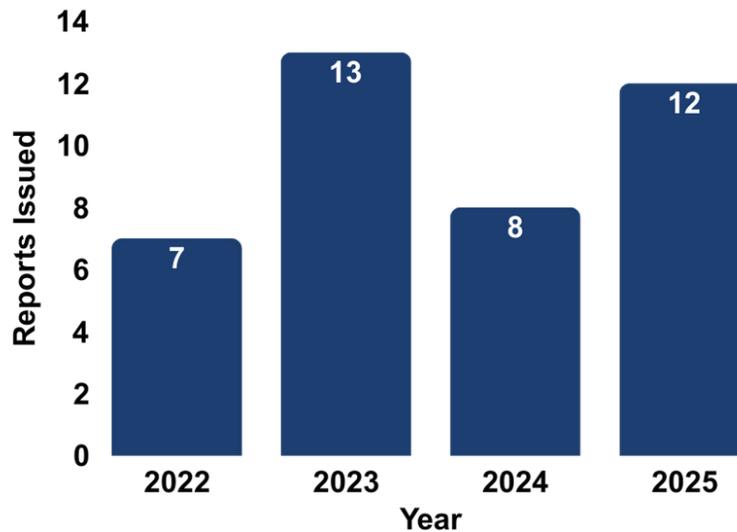


Number of Reports Issued

In 2025, the Office issued a total of 12 reports. This represents a 50% increase over 2024 and 71.4% increase since 2022¹. (See Figure 1).

¹ 2023 was an exceptional year, including multiple audits related to the convoy protest, two cybersecurity reports, two reports issued for the investigation of the Manotick Business Improvement Area and timing delays in reporting from 2022 to 2023 as no Fall Audit Committee meeting occurred in 2022 due to the municipal elections.

Figure 1: Number of Reports Issued by Year (2022 to 2025)



Recommendations

In 2025, we issued **52 recommendations** as a result of the audits, investigations, and follow-up engagements our team conducted. All of the recommendations were accepted by the auditees.

Budget

In 2025, the Office was significantly under budget due to cost savings from staff vacancies. The strategic initiatives surrounding our people will assist us in more effectively utilizing our budget in 2026.

Staff Retention

The Office sets a standard of an annual staff retention rate of 75%, to ensure consistency of the audit team to preserve knowledge, ensure stability, and support audit quality. Although there were departures from the team, the retention rate was 85% for 2025.

Continuing Education

100% of our audit staff have professional audit certifications, advanced designations, and/or degrees. To maintain good standing with the various associations, staff are required to take professional development training every year to enhance their knowledge, skills and other competencies, including ethics. All staff met their respective requirements in 2025.

Audit Surveys

Audit Client Survey Results

As part of our quality assurance process, we issued surveys to our audit clients after each audit. These surveys help our Office determine how each audit unfolded, and the value seen by management in both the scope of the work we performed, and the recommendations issued. Respondents are asked to answer questions regarding engagement performance by selecting from the following responses: strongly agree, agree, disagree, and strongly disagree. Aggregated results for the past year are as follows:

Questions	Rate of Respondents that Agreed or Strongly Agreed
Audit provided value	100%
Audit recommendations are constructive and actionable	100%
Audit scope and objectives were relevant and clearly conveyed	100%
Audit report is objective, accurate, succinct, and clearly written	100%
Communication lines were open and positive	100%
Audit staff were objective, qualified and professional	100%

The survey results for audits concluded in 2025 show that respondents felt very positively about: our audits, the way staff conduct themselves, and the value we bring. Based on the valuable feedback received from the survey, we will continue to seek feedback from management on an ongoing basis as part of our continuous improvement process.

Members of Council Survey Results

In 2025, the OAG sent out an annual survey to members of Council, which consisted of 13 questions to better understand the impact of our work and Councillors' perspectives on the steps we are taking to achieve our mandate.



Results

Respondents generally felt that the OAG:

- Staff demonstrate integrity, honesty, objectivity and professional courage in the conduct of their work and possess the necessary competencies.
- Contributes to a reduction in the City's risk exposure through the execution of its audits, reviews and investigations.
- Has a clear understanding of Council priorities and supports the City in its achievement of its strategic objectives.



Actions

Some respondents felt that the OAG's work only sometimes results in improved governance, risk management, and control processes. In 2024 the OAG added a section to each report to explain how the work performed lead to such improvements (i.e. our value statement). This improved survey results in 2024. The OAG will continue to brainstorm new ideas on how to provide clearer communication and education on this matter, both through our individual reports and additional forms of communication.

Senior Management Survey Results

The objective of this survey was to obtain feedback from senior management regarding the overall performance of the OAG in 2025.

All respondents felt that the OAG influenced positive change and continuous improvement within the City and that the Office provided value by contributing to the achievement of the City's Strategic Objectives. The City Manager has also re-confirmed her continued commitment and support of the work of the OAG. The OAG will continue to work with management on ways to continuously improve our processes, ensure strong collaboration throughout our work, as well as strive for balanced reporting, while maintaining our independence.

Update on our Strategy

The Office's [2024-2027 Strategic Plan](#) (the "Plan") outlines the OAG's vision and mandate, and the strategic initiative established for achieving them. The Plan included a thorough analysis to consider how our Office's core processes must change/evolve to achieve its vision and conform with The IIA Standards and regulatory requirements.

We continue to review the Plan and monitor our progress against our key initiatives on periodic basis. Refer to [Appendix A](#) for an update on the actions taken and milestones reached by the Office since the Plan's creation.

Leadership in the Audit Community

Every year, our Office contributes in various ways to the audit profession. In 2025, the Office's contributions included the following:

Presentation at the Annual Fraud Professional's Conference

In January 2025, the OAG hosted a session at the 2025 Annual Fraud Professional's Conference. This event is hosted by The Association of Certified Fraud Examiners (ACFE) and its Ottawa Chapter, which promotes fraud education. The presentation was led by the Auditor General and Deputy Auditor General. It focused on an overview of the City's FWHL as well as recent trends in the nature and types of reports received. Insights were also shared related to recent reports received through the FWHL, the resulting investigations that took place, and the results and formal recommendations that were issued by the OAG.

Contribution to ALGA

The Association of Local Government Auditors (ALGA) is an organization representing more than 300 organizational members and more than 2,500 individual members including auditors from cities, countries, utility districts, transit agencies and more. In the Spring of 2025, the Auditor General contributed an article titled "[Behind the Audit: Key Takeaways from Ottawa's Convoy Protest Audit](#)" to ALGA's quarterly publication. The piece highlights the experience of performing the Audit of the City of Ottawa's Response to the 2022 Convoy Protest, including key takeaways and lessons learned. Drawing on her extensive audit experience, the Auditor General's contribution reflects her commitment to thought leadership, accountability, and continuous improvement within the municipal audit profession.

Fireside Chat with the Auditor General

As part of its public outreach and education efforts, the Auditor General was invited to host a guest lecture with first- and second-year journalism students at Algonquin College's Local Government class. The Auditor General delivered a presentation and participated in a question-and-answer session focused on the role of public-sector auditing, accountability, and the work of the OAG, contributing to increased awareness of oversight functions in the context of Fraud Prevention Month.



Leadership on MIAA

The Municipal Internal Audit Association (MIAA) is an Ontario-focused organization aimed at promoting the interests of municipal audit entities to the audit community. As a member organization, the OAG participates annually in MIAA's education programs. Audit Manager, Cory Richardson, is a current board member for MIAA, directly contributing to the ongoing success of the organization and the promotion of the audit profession across municipal governments.

Visit us online at www.oagottawa.ca

Follow us on Bluesky [@oagottawa.bsky.social](https://bsky.app/profile/oagottawa.bsky.social)

The **Fraud and Waste Hotline** is a confidential and anonymous service that allows City of Ottawa employees and members of the general public to report suspected or witnessed cases of fraud or waste 24 hours a day, seven days a week.

www.ottawa.fraudwaste-fraudeabus.ca / 1-866-959-9309

Appendix A – Strategic Initiatives

Core Process	Area for Continuous Improvement	Strategic Initiative	Timing	Measurement (where applicable)	Update
Our People	1. Multiple vacancies in the department impacting overall output and placing additional pressure on staff.	<p>1. Fill vacancies</p> <p>1.1. Develop staff internally through stretch assignments and training for promotion opportunities.</p> <p>1.2. Work with Human Resources (HR) and external recruitment agencies, if required, to bring qualified staff from outside the organization.</p> <p>1.3. Review OAG organizational structure, job descriptions and pay scales for comparability with similar roles across Ontario and Canada to ensure the OAG is offering competitive salaries for the required roles.</p>	Q2 2026	Number of staff; vacancies filled	<p>1.1 – 1.3 – Completed</p> <p>In 2025, the Office provided both acting assignments and promotions (based on formal competitions) to fill some of the vacancies.</p> <p>The Auditor General completed a benchmarking exercise against peer municipalities, OAG Canada, and accounting firms, resulting in modifications to titles and salary bands by Human Resources, for specific roles. Adjustments were made where deemed appropriate.</p> <p>Increased outreach was performed for multiple hiring competitions held in 2025 which led to all vacancies being filled as of January 2026.</p>
	2. Shortage of expertise in the team (e.g. performance audit, data analytics, artificial intelligence (AI))	<p>2. Develop staff expertise in-house</p> <p>2.1. Develop training plans for each team member linked to addressing identified skill gaps.</p> <p>2.2. Provide departmental-wide training on key topics to increase breadth of knowledge.</p> <p>2.3. Where specialized knowledge is required, outsource this expertise with appropriate knowledge sharing and</p>	Q2 2025	Number of Skill Gaps Closed (with emphasis placed on data analytics and performance audit)	<p>2.1 – 2.3 - Completed</p> <p>Staff training plans have been developed to address identified knowledge gaps, including areas such as AI and data analytics. The Auditor General organized office-wide training on key topics and shared additional online learning opportunities for specialized training aligned with specific audit engagements. The Office has also brought on new staff that bring with them experience in data analytics, AI and IT which closes the key gaps that had been identified. The Office will continue to monitor and develop staff competencies on</p>

Core Process	Area for Continuous Improvement	Strategic Initiative	Timing	Measurement (where applicable)	Update
		coaching of internal staff, where applicable.			an on-going basis and leverage our standing offers for skills that are non-recurring in nature.
Our Processes	3. Significant changes to the Standards resulting in gaps in OAG Policy and Processes.	3. Update OAG Policies and Procedures to align with the new Standards as required under the Auditor General By-Law No. 2021-5.	Q4 2026	Completion of updates & Generally Conforms on 2026 External Assessment	Completed/Ongoing All updates to key policies, processes and templates were finalized and communicated to the team in Q1 2025. This will be an ongoing process as the industry adjusts, and clarifications are obtained on the intent of the new standards in the spirit of continuous improvement.
	4. The Standards require that an external assessment be completed of the audit function every 5 years.	4. Work with the Chair and Vice-Chair of the Audit Committee and the Chief Procurement Officer to procure the independent services of a firm to conduct an external validation of our internal assessment. Report back to the Audit Committee on the results.	Q4 2026	Rating provided as part of the external assessment report.	In progress The OAG, in conjunction with the Chair of the Audit Committee, has commenced a procurement process to select a qualified firm to conduct a full external quality assessment in the Spring/Summer 2026 in accordance with the Standards. The Office is on track to fulfill this initiative and report back to the Audit Committee in Q3/Q4 2026.
	5. Areas for continuous improvement identified from audit level and senior leadership level surveys.	5. Seek feedback after each audit and at year-end from management to continue to understand how we can better improve our internal processes and collaboration. Current initiatives include: 5.1. Collaborating with management to raise awareness of the value the work of the OAG provides; 5.2. Continuing to work collaboratively to ensure	Ongoing	Survey Results	Completed/Ongoing The OAG has a formal process in place to obtain feedback at the conclusion of each audit through audit surveys. Survey results support the OAG has been successful in its initiatives, as noted in the Audit Client Survey Results and the Senior Management Survey Results sections of this report.

Core Process	Area for Continuous Improvement	Strategic Initiative	Timing	Measurement (where applicable)	Update
		recommendations issued are operationally feasible.			
	6. Significant audit cycle time	6. Increase the number of smaller-scoped audits to provide more specific, detailed recommendations in a timely manner.	Ongoing	To be demonstrated in each work plan or updated work plan	Ongoing The Office continues to review opportunities for smaller-scoped audits in order to report on matters in a timely matter. As an example, since the issuance of the 2024-2027 Strategic Plan, the OAG has completed the Audit of the Ottawa Paramedic Services which had a smaller scope.
Tools and Technology	7. Lack of audit/case management software impacting efficiency in processes/reporting	7. Work with IT to fully utilize SharePoint features and add on tools to automate approvals, standardize file structures, and ensure all required steps in an audit/investigation have been completed all while minimizing costs.	Q2 2025	Completion of implementation of SharePoint features and approval workflows for audits, investigations, fraud and waste hotline and follow-up reporting, where deemed feasible	Completed The Office has enhanced the use of SharePoint across all engagements to allow for improved functionality and management of engagements. Additionally, enhanced features in the management of Fraud and Waste Hotline cases have been implemented, including data visualization. The above was achieved at no extra cost to the City and eliminating the need to maintain a new system by IT. We are continuing to review the possibility of further leveraging SharePoint as part of our follow-up work and semi-annual reporting.
	8. Lack of technical expertise in-house to effectively utilize data analytics	8. Train staff and continue to leverage consultants to utilize data analytics software and AI in our audits, investigations, and ongoing monitoring of the Office.	Q4 2025 and ongoing	Use of data analytics or AI in at least 25% of our audits/investigations.	Completed/Ongoing Staff have been encouraged to register for training in the areas of data analytics and AI. Several staff have completed training in these areas. Additionally, the Office has onboarded staff members with data analytics experience in an audit environment and

Core Process	Area for Continuous Improvement	Strategic Initiative	Timing	Measurement (where applicable)	Update
	and AI in our audits				<p>continues to have external resources prequalified on its standing offer with external professional services firms.</p> <p>This will be an ongoing process, as the Office expects staff to continue developing competencies in AI and data analytics in recognition of the rapidly evolving landscape.</p> <p>The Office has confirmed that data analytics was used extensively for 50% of audits/investigations in 2025. All audits/investigations contained some form of data analysis.</p>