Office of the Auditor General

Quality Assurance Review Report with Independent Validation

September 2021

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Executive summary

The City of Ottawa's Auditor General assists City Council ("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. The Auditor General reports functionally to Council through the Audit Committee and administratively to the Mayor. The Auditor General is independent of the City's administration.

The Office of the Auditor General (OAG) formally adopted the Institute of Internal Auditors' (IIA) *International Standards for the Professional Practice of Internal Auditing* ("the *Standards*"), except requirements applicable to consulting services, through amendments to the Auditor General by-law approved by Council in December 2020.

The *Standards* require that an external quality assessment (QA) of an audit function be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organization. The qualified assessor or assessment team must demonstrate competence in both the professional practice of auditing and the QA process. The QA can be accomplished through a full external assessment or a self-assessment with independent validation.

In February 2021, the Auditor General met with the Chief Procurement Officer and the Chair of the Audit Committee to discuss the best approach to undertake an external QA of the OAG. The following factors were considered:

- Estimated cost of the external assessment and alignment with the City's procurement policy and practices
- Timing of the engagement
- Vendor selection to eliminate any actual or perceived conflict of interest
- Reporting requirements

In an effort to reduce costs, the OAG chose to perform a self-assessment with independent external validation. Once the proposed approach and timeline were approved by Council on May 12, 2021, the OAG engaged Deloitte as the qualified, independent external assessment team to conduct a validation of the OAG's self-assessment.

Opinion as to Conformance with the *Standards* and the Code of Ethics

It is our overall opinion that the OAG generally conforms with the *Standards* and the Code of Ethics. A detailed list outlining conformance with individual standards and the Code of Ethics is shown in Appendix 2.

The IIA's *Quality Assessment Manual for the Internal Audit Activity* suggests a scale of three rankings when opining on the audit function: "Generally Conforms," "Partially Conforms," and "Does Not Conform."

- The ranking of "Generally Conforms" (GC) means that an audit function has a charter, policies, and processes that are judged to be in conformance with the *Standards* and the Code of Ethics.
- "Partially Conforms" (PC) means that deficiencies in practice are noted that are judged to deviate from the *Standards* and the Code of Ethics; however, these deficiencies do not preclude the audit function from performing its responsibilities in an acceptable manner.
- "Does Not Conform" (DNC) means that deficiencies in practice are judged to deviate from the *Standards* and the Code of Ethics, and are significant enough to seriously impair or preclude the audit function from performing adequately in all or in significant areas of its responsibilities.

A detailed description of conformance criteria can be found in Appendix 2.

Objectives

- The main objective of the QA was to assess the OAG's conformance with the *Standards* and the Code of Ethics.
- The OAG also identified successful audit practices and opportunities for continuous improvement to enhance the efficiency and effectiveness of the infrastructure, processes, and the value to its stakeholders.
- Deloitte validated the results of the OAG's self-assessment. Their main focus was to validate the OAG's conclusion related to conformance with the *Standards* and the Code of Ethics. They also reviewed the OAG's observations related to successful audit practices and opportunities for continuous improvement. They offered additional observations as they deemed appropriate.

Scope

- The scope of the QA included the OAG's activities from June 1, 2016 to May 31, 2021. This period spans the terms of two Auditor Generals: one term that concluded on December 31, 2020 and another that began on February 1, 2021.
- The *Standards* and the Code of Ethics effective as of January 2017 were the basis for the QA. The OAG's conformance with requirements applicable to consulting services was not assessed.
- The scope of the QA does not include the OAG's administration of the City's Fraud and Waste Hotline, or any related investigations or reviews.

Methodology

The OAG compiled and prepared information consistent with the methodology established in the Quality Assessment Manual for the Internal Audit Activity. Prior to validating the self-assessment, Deloitte held preliminary meetings with the OAG to discuss the status of the self-assessment, to identify key stakeholders to be interviewed and to select audit files for review.

To accomplish the objectives, Deloitte reviewed information prepared by the OAG and the conclusions reached in the QA report. They conducted interviews with key stakeholders including the Mayor's office, the Audit Committee Chair, the City Manager, select Senior Leadership Team (SLT) members and OAG management. Deloitte also reviewed a sample of audit files and associated workpapers and reports.

Deloitte prepared an "Independent Validation Statement" to document its conclusions related to their validation of the OAG's self-assessment. This statement is included as Appendix 3 to this report.

Summary of Observations

The Auditor General believes that the environment in which the OAG operates is well-structured and progressive, where the *Standards* are understood and the Code of Ethics is applied. Consequently, our comments and recommendations are intended to build on this foundation. Observations are divided into three categories:

Successful Audit Practices – Areas where the OAG is operating in a particularly effective or efficient manner when compared to the practice of auditing in other comparable audit functions. The identification of these items is intended to provide OAG stakeholders with a view on things the OAG is doing in a leading practice manner when compared to other audit functions. Successful audit practices identified are summarized and detailed in the following section(s) of this report:

- Standard 1000 – Purpose, Authority and Responsibility – The audit charter formally defines the OAG's purpose, authority and responsibility.
- Standard 1100 – Independence and Objectivity – The Auditor General's functional reporting, staff conflict of interest declarations and ethics-related training support independence and objectivity.
- Standard 2340 – Engagement Supervision – Supervisory reviews and approvals are integrated into OAG processes.
- Standard 2410 – Criteria for Communicating – A standard template is used for audit reports.
- Standard 2420 – Quality of Communications – The OAG collaborates with the City Manager's Office to validate audit findings.
- Standard 2440 – Disseminating Results – Protocols for the distribution of audit reports are in place.
- Standard 2500 – Monitoring Progress – The OAG monitors all outstanding audit recommendations and performs follow-up procedures to confirm action plans are complete.

Gaps to Conformance – Areas identified where the OAG is operating in a manner that falls short of achieving one or more major objectives and attains an opinion of "partially conforms" with the *Standards* or the Code of Ethics. These items include recommendations for actions needed to be "generally in conformance," and include an OAG response and an action plan to address the gap. Gaps to conformance with the *Standards* or Code of Ethics identified are summarized and detailed in the following section(s) of this report:

- *Standard* 1300 (including 1310, 1311, 1312, and 1320) – Quality Assurance and Improvement Program (QAIP) – A QAIP has been developed, however it has not been fully implemented. The frequency of internal and external assessments should be established and fulfilled and QAIP results should be reported to the Audit Committee.
- Standard 2060 – Reporting to Senior Management and the Board – Past OAG reporting to Audit Committee and Council did not include all items required by the *Standards*.
- *Standard* 2240 – Engagement Work Program – Final approval of audit work programs was not consistently documented during the period under review.

Opportunities for Continuous Improvement – Observations of opportunities to enhance the efficiency or effectiveness of the OAG's infrastructure or processes. These items do not indicate a lack of conformance with the *Standards* or the Code of Ethics, but rather offer suggestions on how to better align with criteria defined in the *Standards* or Code of Ethics. They may also be operational ideas based on the experiences obtained while working with other audit activities. An OAG response and an action plan to address each opportunity noted is included. Opportunities for continuous improvement identified are summarized and detailed in the following section(s) of this report:

- Standard 1000 – Purpose, Authority and Responsibility – The audit charter should be reviewed and updated on an annual basis.
- Standard 2120 – Risk Management – Some risk management processes, such as the capture and communication of risk information across the organization were not assessed by the OAG.
- Standard 2210.A2 – Engagement Objectives – While the probability of fraud was considered in developing engagement objectives, the assessment of fraud risk was not formally documented as part of audit planning.
- Standard 2440 – Disseminating Results – Audit results should be tabled at the Committee meeting following the audit's completion.
- Standard 2500 – Monitoring Progress – The performance of follow-up procedures for outstanding audit recommendations should be expedited.

Appendix 4 presents each of the identified gaps and opportunities for continuous improvement, the OAG's action and committed timelines.

Detailed report

Successful Audit Practices

1. **Standard 1000 – Purpose, Authority and Responsibility**
   The OAG's audit charter formally defines its purpose, authority and responsibility and was approved by Council in June 2021. The charter supplements the Auditor General by-law, which establishes the position and duties of the Auditor General and outlines the OAG's responsibilities, accountabilities and reporting requirements.

2. **Standard 1100 – Independence and Objectivity**
   The OAG's independence is established in and supported by the Auditor General by-law. The Auditor General's functional reporting to Council through the Audit Committee allows for direct and unrestricted access to Audit Committee members. OAG staff sign an annual conflict of interest declaration to confirm their objectivity. Furthermore, all OAG staff have completed the City's Employee Code of Conduct training and are required to perform ethics-related training to maintain their professional designations.

3. **Standard 2340 – Engagement Supervision**
   Engagement supervision helps ensure that engagement objectives are achieved, quality is assured and OAG staff are developed. The OAG has clearly defined the points during each engagement where supervisory review and approval are required.

4. **Standard 2410 – Criteria for Communicating**
   Final engagement communications must include the engagement's objectives, scope and results as well as applicable conclusions, recommendations and action plans. The OAG uses a standard template for its audit reports to ensure that all reports have a consistent look and feel and include these required elements.

5. **Standard 2420 – Quality of Communications**
   The OAG has established clear lines of communication and a collaborative approach to reporting with the City Manager's Office (CMO). This helps ensure

that audit findings are accurate, objective, clear and constructive.

6. **Standard 2440 – Disseminating Results**

The Auditor General is responsible for reviewing and approving final engagement communications and for deciding to whom and how they will be disseminated. The OAG has established protocols for the distribution of audit reports, which help ensure that engagement results are given due consideration. All audit reports are tabled at Audit Committee and Council.

7. **Standard 2500 – Monitoring Progress**

The OAG has established a process to monitor all outstanding audit recommendations. Process improvements were recently implemented in collaboration with the CMO to create efficiencies and reduce duplication of effort. The OAG performs follow-up procedures on all recommendations to confirm management actions have been effectively implemented.

Gaps to Conformance with the *Standards*

1. **Standard 1300 (including 1310, 1311, 1312 and 1320) – Quality Assurance and Improvement Program (QAIP)**

   - Standard 1300 - While the OAG recently developed a QAIP, the program has not been fully implemented. Until early 2021, the QAIP was rarely discussed with the Audit Committee and as a result, their oversight of the program was limited.

   - Standards 1310, 1311 - The QAIP must include both internal and external assessments. During the period under review, one internal assessment was performed to evaluate the OAG's conformance with the Code of Ethics and the *Standards*. The frequency of internal assessments should be discussed with the Audit Committee.

   - Standards 1310, 1312 - Although the *Standards* require that an external assessment be conducted every five years, the last external assessment of the OAG was performed in 2012 and it did not conclude on the OAG's conformance with the Code of Ethics. The frequency of external assessments should be discussed with the Audit Committee.

   - Standard 1320 - Reporting to the Audit Committee concerning the results of the QAIP has been limited. The results of the internal assessment were not

communicated upon completion and the results of the OAG's ongoing monitoring have not been reported.

OAG Response and Action Plan: We concur with these gaps to conformance with the *Standards*. With the agreement of the Audit Committee, the Auditor General commits to ensuring that an external assessment is completed every five years in accordance with the *Standards*. The next external assessment will be reported back to the Audit Committee by the end of 2026. The OAG has updated their internal processes to reflect the requirement to communicate the results of periodic internal assessments and ongoing monitoring and will report back to the Audit Committee on a periodic basis as part of the OAG's Annual Report.

2. **Standard 2060 – Reporting to Senior Management and the Board**
The *Standards* require the Auditor General to periodically report on the OAG's purpose, authority, responsibility, performance relative to its plan and its conformance with the IIA's Code of Ethics and the *Standards*. While the most recent reporting to Audit Committee in the spring of 2021 covered many of these key areas, previous reporting by the OAG, during the five-year period under review, did not cover all of the required elements.

OAG Response and Action Plan: We concur with this gap to conformance with the *Standards*. The OAG will continue its most recent practice of reporting on key elements such as updates to the audit charter, progress against the audit plan, confirmation of staff independence, conformance with the IIA's Code of Ethics etc., to the Audit Committee and Council.

3. **Standard 2240 – Engagement Work Program**
The *Standards* require that auditors develop and document work programs and that they be approved prior to implementation. While the OAG develops and documents work programs for each engagement and the Auditor General reviews them prior to implementation, approval was not consistently documented during the period under review.

OAG Response and Action Plan: We concur with this gap to conformance with the Standards. The OAG implemented a new process in March 2021 for electronic sign-off by the Auditor General on all key elements of the audit process, such as audit plans, work programs and audit reports, to ensure that documentation supporting these approvals is retained.

Opportunities for Continuous Improvement

1. **Standard 1000 – Purpose, Authority and Responsibility**
   As the OAG's audit charter was initially approved by Council in June 2021, the opportunity to review and update it has not yet arisen. To ensure that the charter reflects changes to the IIA *Standards* and other supporting documents (e.g., Auditor Committee Terms of Reference, Auditor General by-law, City policies and procedures), it should be reviewed and updated on an annual basis**.**

   OAG Response and Action Plan: We concur with this opportunity for continuous improvement. We will review and update the audit charter on an annual basis and communicate any required changes to the Audit Committee and Council for approval, starting in the spring of 2022.

2. **Standard 2120 – Risk Management**
   The *Standards* require audit functions to evaluate the effectiveness of risk management processes and contribute to their improvement. While some risk management processes (e.g., risk identification and assessment) were evaluated through multiple OAG engagements, other processes, such as the capture and communication of risk information across the organization, were not assessed by the OAG during the five-year period under review.

   OAG Response and Action Plan: We concur with this opportunity for continuous improvement. As communicated to the Audit Committee and Council in the spring of 2021, an audit of Integrated Risk Management is being considered for inclusion in the Auditor General's 2022 Audit Workplan, which will be tabled at Audit Committee and Council for approval in November and December 2021 respectively. This audit would assess the effectiveness of the City's risk management processes, including the capture and communication of risk information across the organization.

3. **Standard 2210.A2 – Engagement Objectives**
   While OAG staff considered the probability of fraud when developing engagement objectives, their assessment of fraud risk was not documented in the audit files reviewed.

   OAG Response and Action Plan: We concur with this opportunity for continuous improvement. The OAG will ensure that the risk of fraud is not only identified and assessed, but clearly documented in each engagement. The OAG has added a mandatory Fraud Risk Assessment to the Control and Risk Assessment template that is completed for each engagement.

4. **Standard 2440 – Disseminating Results**

   The OAG's practice has been to table audit reports once per year as part of its Annual Report, which reduced the timeliness of audit results and their communication to Audit Committee and Council. The OAG should consider tabling audit results during the Committee meeting following the audit's completion.

   OAG Response and Action Plan: We concur with this opportunity for continuous improvement. In the fall of 2021, we began communicating audit results to Audit Committee and Council as audits were completed.

5. **Standard 2500 – Monitoring Progress**

   Until early 2021, the OAG's practice was to conduct follow-up procedures two to three years after each audit was completed, which reduced the timeliness of the assurance provided to Audit Committee and Council. The OAG should examine ways to expedite the performance of follow-up procedures.

   OAG Response and Action Plan: We concur with this opportunity for continuous improvement. In May 2021, Council approved modifications to the OAG's existing practice. The new approach involves conducting follow-up procedures on previously issued audit recommendations that have come due and reporting on the results of these procedures semi-annually to the Audit Committee and Council. The first semi-annual report was tabled in the fall of 2021.

Appendix 1 – Rating Definitions

Rating Definitions

GC – "Generally Conforms" means that the assessor or the assessment team has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual standard or elements of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformity to a majority of the individual standard or element of the Code of Ethics and at least partial conformity to the others within the section/category. There may be significant opportunities for improvement, but these do not represent situations where the audit function has not implemented the *Standards* or the Code of Ethics and has not applied them effectively or has not achieved their stated objectives. As indicated above, general conformance does not require complete or perfect conformance, the ideal situation, or successful practice.

PC – "Partially Conforms" means that the assessor or assessment team has concluded that the activity is making good-faith efforts to comply with the requirements of the individual standard or elements of the Code of Ethics, or a section or major category, but falls short of achieving some major objectives. These usually represent significant opportunities for improvement in effectively applying the *Standards* or the Code of Ethics and/or achieving their objectives. Some deficiencies may be beyond the control of the audit function and may result in recommendations to senior management or the board of the organization.

DNC – "Does Not Conform" means that the assessor or assessment team has concluded that the audit function is not aware of, is not making good-faith efforts to comply with or is failing to achieve many or all of the objectives of the individual standard or element of the Code of Ethics, or a section or major category. These deficiencies usually have a significantly negative impact on the audit function's effectiveness and its potential to add value to the organization. These may also represent significant opportunities for improvement, including actions by senior management or the board.

Appendix 2 – Evaluation Summary

Area Ranking	GC	PC	DNC
Overall Evaluation	x	-	-

	Attribute Standards (1000 through 1300)	GC	PC	DNC
1000	**Purpose, Authority, and Responsibility**	x	-	-
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	x	-	-
1100	**Independence and Objectivity**	x	-	-
1110	Organizational Independence	x	-	-
1111	Direct Interaction with the Board	x	-	-
1112	Chief Audit Executive Roles Beyond Internal Auditing	x	-	-
1120	Individual Objectivity	x	-	-
1130	Impairment to Independence or Objectivity	x	-	-
1200	**Proficiency and Due Professional Care**	x	-	-
1210	Proficiency	x	-	-
1220	Due Professional Care	x	-	-
1230	Continuing Professional Development	x	-	-
1300	**Quality Assurance and Improvement Program**	-	x	-
1310	Requirements of the Quality Assurance and Improvement Program	-	x	-
1311	Internal Assessments	-	x	-
1312	External Assessments	-	x	-
1320	Reporting on the Quality Assurance and Improvement Program	-	x	-
1321	Use of "Conforms with the *International Standards for the Professional Practice of Internal Auditing*"	n/a[1]	-	-
1322	Disclosure of Nonconformance	n/a	-	-

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[1] Not applicable as the OAG is not currently using this statement in its reports.

	Performance Standards (2000 through 2600)	GC	PC	DNC
2000	**Managing the Internal Audit Activity**	x	-	-
2010	Planning	x	-	-
2020	Communication and Approval	x	-	-
2030	Resource Management	x	-	-
2040	Policies and Procedures	x	-	-
2050	Coordination and Reliance	x	-	-
2060	Reporting to Senior Management and the Board	-	x	-
2070	External Service Provider and Organizational Responsibility for Internal Auditing	n/a	-	-
2100	**Nature of Work**	x	-	-
2110	Governance	x	-	-
2120	Risk Management	x	-	-
2130	Control	x	-	-
2200	**Engagement Planning**	x	-	-
2201	Planning Considerations	x	-	-
2210	Engagement Objectives	x	-	-
2220	Engagement Scope	x	-	-
2230	Engagement Resource Allocation	x	-	-
2240	Engagement Work Program	-	x	-
2300	**Performing the Engagement**	x	-	-
2310	Identifying Information	x	-	-
2320	Analysis and Evaluation	x	-	-
2330	Documenting Information	x	-	-
2340	Engagement Supervision	x	-	-
2400	**Communicating Results**	x	-	-
2410	Criteria for Communicating	x	-	-
2420	Quality of Communications	x	-	-

2421	Errors and Omissions	n/a	-	-
2430	Use of "Conducted in Conformance with the *International Standards for the Professional Practice of Internal Auditing*"	n/a[2]	-	-
2431	Engagement Disclosure of Nonconformance	n/a	-	-
2440	Disseminating Results	x	-	-
2450	Overall Opinions	n/a	-	-
2500	**Monitoring Progress**	x	-	-
2600	**Communicating the Acceptance of Risks**	x	-	-

Area Ranking	**GC**	**PC**	**DNC**
Code of Ethics	**x**	**-**	**-**

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[2] Not applicable as the OAG is not currently using this statement in its reports.

Appendix 3 – Independent Validation Statement

Deloitte.

August 19, 2021

Private and confidential

Nathalie Gougeon
Auditor General, Office of the Auditor
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Re: Independent Validator Statement

Deloitte LLP (Deloitte) was engaged to conduct an independent validation of the Office of the Auditor General ("OAG") internal audit activity's self-assessment. The primary objective of the validation was to verify the assertions made by the OAG in their self-assessment report (draft summary report dated August 18, 2021) concerning adequate fulfillment of theorganization's basic expectations of the internal audit activity and its conformity to OAG mandatory requirements which are:

a. The Institute of Internal Auditors' (IIA's) International Standards for the Professional Practice of Internal Auditing (Standards); and

b. The *Code of Ethics* of the IIA**.**

In acting as validator, Deloitte is fully independent of the OAG of the City of Ottawa and has the necessary knowledge andskills to undertake this engagement. The validation conducted during the period of June 28, 2021 to August 18, 2021 consisted primarily of a review and validation of the procedures and results of the self-assessment. In addition, interviewswere conducted with the Office of the Mayor, the City Manager, the Chief Financial Officer, the Chair of the Audit Committee, and other senior members of the City of Ottawa management.

Deloitte concurs with the OAG's conclusions and recommendations provided in their self-assessment report (draft summaryreport dated August 18, 2021). A comparison of Deloitte's assessment compared to the OAG's self-assessment has been provided in a separate attachment. Implementation of the recommendations contained in the self-assessment report will improve the effectiveness and enhance the value of the internal audit activity and support ongoing conformity to the IIA's *Standards*.

Deloitte LLP

Dailene Kells, CIA, CPA, CGA, CRMA, CGAP
Partner, Risk Advisory
Deloitte LLP

Appendix 4 – OAG Action Plans

Gaps to Conformance

IIA Standard(s)	Description of Gap / Opportunity	Action Plan	Timeline
1300, 1310, 1311, 1312, 1320	1. A Quality Assurance and Improvement Program (QAIP) has been developed; however, it has not been fully implemented.	a) The OAG has updated its internal processes to reflect the requirement to communicate the results of periodic internal assessments and ongoing monitoring.	Completed
		b) The OAG will report back to the Audit Committee concerning the QAIP on a periodic basis as part of the OAG's Annual Report.	Commencing November 2021 and Ongoing
		c) The Auditor General commits to ensuring that an external assessment is completed every five years with the approval of the Audit Committee. The next external assessment will be reported back to the Audit Committee by the end of 2026.	December 2026

IIA Standard(s)	Description of Gap / Opportunity	Action Plan	Timeline
2060	2. Past OAG reporting to Audit Committee and Council did not include all items required by the *Standards*.	While the most recent reporting to Audit Committee in the spring of 2021 covered many of these key areas, the OAG will continue the practice of reporting on key elements required by the *Standards* to the Audit Committee and Council.	Ongoing
2240	3. Final approval of audit work programs was not consistently documented during the period under review.	The OAG implemented a new process in March 2021 for electronic sign-off by the Auditor General on all key elements of the audit process, to ensure that documentation supporting approvals is retained.	Completed

Opportunities for Continuous Improvement

IIA Standard(s)	Description of Gap / Opportunity	Action Plan	Timeline
1000	4. The audit charter should be reviewed and updated on an annual basis.	The OAG will review and update the audit charter on an annual basis and communicate any required changes to the Audit Committee and Council for approval, starting in the spring of 2022.	Spring 2022

IIA Standard(s)	Description of Gap / Opportunity	Action Plan	Timeline
2120	5. Some risk management processes, such as the capture and communication of risk information across the organization were not assessed by the OAG.	An audit of Integrated Risk Management is being considered for inclusion in the Auditor General's 2022 Audit Workplan, which will be tabled at Audit Committee and Council for approval in November and December 2021 respectively.	December 2021
2210.A2	6. While the probability of fraud was considered in developing engagement objectives, the assessment of fraud risk was not formally documented as part of audit planning.	a) The OAG has added a mandatory Fraud Risk Assessment to the Control and Risk Assessment template that is completed for each engagement. b) The OAG will ensure that the risk of fraud is not only identified and assessed, but clearly documented in each engagement.	Completed Ongoing
2440	7. Audit results should be tabled at the Committee meeting following the audit's completion.	In the fall of 2021, the OAG began communicating audit results to Audit Committee and Council as audits were completed.	Completed

IIA Standard(s)	Description of Gap / Opportunity	Action Plan	Timeline
2500	8. The performance of follow-up procedures for outstanding audit recommendations should be expedited.	In May 2021, Council approved modifications to the OAG's existing practice. The new approach involves conducting follow-up procedures on previously issued audit recommendations that have come due and reporting on the results of these procedures semi-annually to the Audit Committee and Council. The first semi-annual report was tabled in the fall of 2021.	Completed