



Office of the Auditor General
City of Ottawa

Bureau de la vérificatrice générale
Ville d'Ottawa

Audit of the Purchasing Card Program

June 2024

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Acknowledgement

The audit was conducted by Nīewe Consulting (independent external consultants) under the supervision of Rhea Khanna, Senior Auditor and Joanne Gorenstein, Deputy Auditor General and my direction. My colleagues and I would like to thank those individuals who contributed to this project.

Respectfully,



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

Introduction

The Audit of the Purchasing Card Program was included in the Office of the Auditor General's (OAG) 2020 Audit Work Plan, approved by City Council on December 11, 2019. While this audit was on the previous Auditor General's work plan, a recent Fraud and Waste Hotline (FWHL) investigation led to the decision to initiate the audit at this time.

Background and Context

Legislative and Administrative Authorities

Per the City of Ottawa's (the City) *Procurement By-law*¹, the City aims to "obtain best value when purchasing goods, construction and services for the City while treating all suppliers equitably." Under Section 15(1)(10) of the *Procurement By-law*, goods, services, and construction costs of \$15,000 or less can be procured using a Purchasing Card within a general scope established by the Director.

The Purchasing Card is a method of procurement available for low dollar value purchases less than \$15,000. Under Section 17 of the *Procurement By-law*, a Purchasing Card can be utilized for acquisitions of goods, services, or construction that do not exceed \$15,000 in value, as long as the process ensures that fair market value is obtained. If the purchase value is over \$2,500, it is mandatory to acquire a minimum of three verbal or written quotes, unless certain exceptions apply. In addition, the Director has the discretion to choose a supplier for professional services without seeking quotes if the total cost remains under \$15,000.

Section 23 "Special Circumstances" of the *Procurement By-law's* allows for expedited purchases in exceptional circumstances, like public safety threats or essential service disruptions. In such scenarios, a Purchasing Card enables swift purchases, ensuring rapid response. Additionally, the *Payments to Vendors Policy* outlines the authorities and procedures for making payments to vendors. The City prefers using Purchasing Cards for transactions under \$15,000 and allows their use for payments over \$15,000 if made against a purchase order, or other methods approved by Supply Services.

City of Ottawa Purchasing Card Program

While all purchases made with a Purchasing Card must be made in accordance with the *Procurement By-law*, the City has a Purchasing Card Policy (the Policy) and Purchasing Card Procedures (the Procedures) that governs the utilization of Purchasing Cards for all employees, members of Ottawa City Council and their office staff. As noted in the

¹ https://documents.ottawa.ca/sites/documents/files/procurement_bylaw_50_2000_en_0.pdf.

Procedures, the City’s Purchasing Card program aims “to establish an efficient and cost-effective method of paying for low dollar value goods and services, while maintaining acceptable levels of control and accountability”. Specifically, it is designed to:

- Reduce the number of invoices received and the number of cheques issued
- Reduce the need for and use of petty cash
- Streamline administrative functions (e.g., preparing request for payment forms, processing payments)

The Purchasing Card program is jointly administered and managed by Supply Services and Finance Shared Services under the General Manager of Finance and Corporate Services Department (and Chief Financial Officer).

The Policy describes card types, permissible uses and limitations for each card type, intended use, prohibited payment methods, as well as exceptions that require justifications. Moreover, the Procedures outline the expectations for card issuance, card cancellation and amendments, purchases, transaction records, disputing items and returns, statement reconciliation, reporting, customer service, and monitoring and contraventions. Both the Policy and Procedures establish the key roles and responsibilities under the program, including cardholders, managers/supervisors², General Manager/Director, Supply Services, Finance Shared Services, and Accounts Payable.

Purchasing Card Types & Usage

It is important to note that the Policy applies to **four (4)** types of cards: Purchasing Cards, Corporate Cards, Vehicle Cards and Department Cards which, together, are referred to as Purchasing Cards. The Policy describes the card usage and parameters for each card type as follows:



Purchasing Card: Issued to employees who commonly purchase goods and services such as construction materials, program supplies, registrations, subscriptions and office supplies.

Corporate Card: Issued to employees who regularly incur travel and business expenses in addition to goods and services normally purchased using a Purchasing Card.

² For purposes of this audit report, the general term “manager” is being used to reference the manager or supervisor who approves cardholder transactions.

Department Card: A virtual card that is issued to a Supervisor of an organizational unit who permits Authorized Users to purchase goods and services on behalf of the unit.

Vehicle Card: Issued to employees within authorized organizational units and drivers of vehicles who are required to travel outside of the City of Ottawa boundaries or do not always have access City fueling sites.

As described in the Scope section below, for the purposes of the audit, only Corporate Cards and Purchasing Cards were reviewed.

At the time of the audit, the City had 2,107 active Purchasing and Corporate Cards, broken down by type below:

Card Type	Number of Active Cards
Purchasing Card	1,336
Corporate Card	771
Total	2,107

The table below provides a breakdown of Purchasing Card use in 2022 and 2023 by card type:

Card Type	January 1 – December 31, 2022		January 1 – December 31, 2023	
	# Transactions	Total Spend	# Transactions	Total Spend
Purchasing Card	65,805	\$88,171,547	74,378	\$83,999,316
Corporate Card	8,693	\$7,158,576	10,003	\$8,592,891
Total	74,498	\$95,330,123	84,381	\$92,592,207

Risk-Based Approach to Verification of Purchasing Card Transactions

Supply Services and Finance Shared Services are currently considering introducing a risk-based approach for verification of Purchasing Card transactions. We understand that this approach would limit the focus of validation activities on transactions deemed "high risk," as part of the reconciliation process. Sample-based, periodic compliance reviews of lower risk transactions would be undertaken after the completion of the reconciliation process. Such a shift is viewed as a way to enhance process efficiency and reduce the burden on Finance Officers, who are currently unable to ensure full compliance and validation of transactions.

Audit Objective and Scope

The objective of this audit was to assess whether the City has established policies, processes and controls to effectively manage Purchasing Card activities, including the prudent and transparent use of funds.

The audit focused on the City's Purchasing Card transactions from January 1, 2022, to December 31, 2023, and examined the governance, administration, compliance, and monitoring processes in accordance with relevant City bylaws and policies, including the *Procurement By-law*, Travel Policy, and Internal Hospitality Policy.

The scope of this audit did not include the Purchasing Card activities of Ottawa Public Health and Ottawa Public Library, despite the Policy being applicable to these entities, including the use of Department Cards, which are only used by Ottawa Public Library. The Ottawa Police Service was excluded from the scope of the audit as the Policy and Procedures do not apply to them. Additionally, the processes related to the selection, management, and monitoring of the financial institution that administered the City's Purchasing Cards (US Bank) were also outside the scope of the audit, as these were governed by established Procurement procedures. Furthermore, Vehicle Cards were excluded from the scope due to their immaterial value relative to the City's total Purchasing Card expenditures.

Refer to [Appendix 1](#) for additional details on the audit criteria and approach to the audit. This audit was conducted in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing³.

Conclusion

The Purchasing Card program has been designed to increase flexibility and efficiency in acquiring lower-dollar value goods and services and in processing payments for higher-value transactions. Established policies and procedures guide the use of Purchasing Cards, and our audit observed that end users generally have an understanding of expectations. Supply Services and Finance Shared Services work together to administer the Purchasing Card program, providing support to end users and embedding the necessary controls.

However, the audit revealed risks associated with the Purchasing Card Policy and Procedures, particularly related to clarity of expectation, roles and responsibilities, training, and enforcement of compliance. Resolving these risks would heighten accountability among cardholders and, notably, managers with purchasing and budgetary

³ ipaf-standards-2017-english.pdf (theiia.org)

responsibilities, aiming to increase the effectiveness and efficiency of the Purchasing Card program.

The OAG is in general support of management moving towards a risk-based approach to the verification of Purchasing Card transactions as this approach could result in significant efficiencies and allow for reallocation of resources. However, we believe addressing the risks identified in this audit would be essential before transitioning to such an approach.

Additional opportunities to further strengthen the administration of the Purchasing Card program were outlined in a management letter, which was provided directly by the OAG to management.

Value of Audit: This audit made recommendations to improve the effectiveness and consistency of controls within the Purchasing Card process and enhance efficiency through a potential opportunity to reduce time spent by Finance Officers within the reconciliation process.

Audit Findings and Recommendations

1. Policies and Procedures

1.1 Purchasing Card related policies and procedures generally contain the necessary information to administer the Purchasing Card program; however, key elements should be clarified.

The *Procurement By-law*, Purchasing Card Policy and Purchasing Card Procedures detail the Purchasing Card program's objectives, define roles and responsibilities for key stakeholders and specify activation, deactivation, and reconciliation procedures, along with an escalation process for non-compliance. Employees can readily access these policies and procedures on the City's SharePoint site, and interviewees noted a general understanding of roles and responsibilities, including the monthly reconciliation process and the monitoring of compliance.

While the Policy and Procedures offer guidance for the Purchasing Card program, they contain complex and technical language and at times, are not sufficiently detailed, which can lead to ambiguity in requirements, including the following:

- The specific circumstances and criteria needed to be met for exceptions to card limits to be approved and restrictions on types of purchases to be lifted.

- When a user should be requesting Corporate Card vs. a Purchasing Card (see further details in audit finding 2.1).
- Relationship between the Policy and Procedures with the Payment to Vendor Policy or Section 23, “Special Circumstances” of the *Procurement By-law* as the Purchasing Card can be used in the specific circumstances but it is not explained in the Policy or Procedures.
- Because the Policy and Procedures are focused on Purchasing Cards, there is limited explanation of the difference between budget authorities, procurement limits and Purchasing Card spending limits; however, they all impact decisions related to use of the Purchasing Card.

The absence of clear and specific guidance for the administration and use of purchasing cards could lead to misinterpretation of policies and procedures, ultimately resulting in unauthorized spending or non-compliance.

RECOMMENDATION 1 – ADDITIONAL POLICY AND PROCEDURE CLARITY

The Chief Procurement Officer should review and update the Purchasing Card Policy and Purchasing Card Procedures to provide clarity on:

- The criteria (including examples) for which exceptions to card limits and removal of restrictions should be approved.
- The difference between Purchasing Cards and Corporate Cards and the applicability of each, as required.
- The circumstances where the Purchasing Card could be used outside of the Policy and Procedures, including specific references to these other policies/directives.

MANAGEMENT RESPONSE 1

Management agrees with the recommendation. Updates will be made to the applicable policies and procedures to provide additional clarity, as outlined in the recommendation, by the end of Q4 2024.

RECOMMENDATION 2 – DETERMINATION OF WAY TO PROVIDE CLARITY ON AUTHORITIES

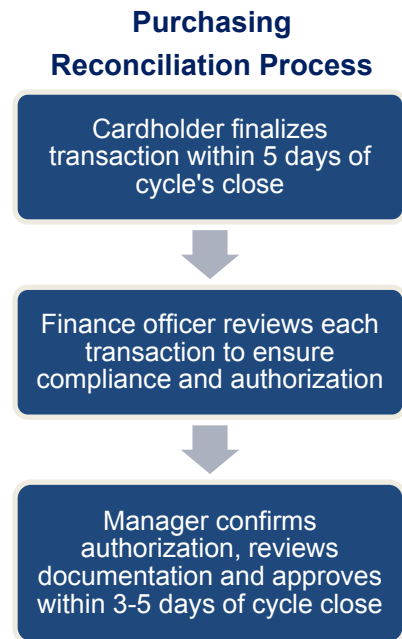
The Chief Procurement Officer should work with the General Manager, Finance and Corporate Services Department and Chief Financial Officer to determine how best to provide clarity regarding budget authorities, procurement limits and Purchasing Card spending limits.

MANAGEMENT RESPONSE 2

Management agrees with the recommendation. A review of the various Bylaws and Policies in which these authorities are established will be undertaken to identify opportunities to provide additional clarity. This could include updated training and delegations of authority. This review and the associated updates will be completed by the end of Q2 2025.

1.2 Roles and responsibilities for monthly reconciliation procedures do not maximize the efficiency and effectiveness of the process.

Under the Purchasing Card Policy, as part of the month-end reconciliation process, cardholders must add coding⁴, verify and explain each monthly transaction and attach necessary supporting documents to the US Bank portal within five (5) days of the close of the monthly purchase cycle. Finance Officers then review each transaction to confirm sufficiency of documentation and compliance with policies. The Procedures also indicate that Finance Officers are to ensure the transaction is authorized. After the Finance Officer has completed their review, managers are required to confirm authorization, ensure appropriate supporting documentation is attached, and approve the transaction all within three (3) to five (5) working days before the statement cycle closes.



⁴ Coding includes tax coding, cost element coding (or General Ledger code), cost centre and other cost collection codes such as internal orders, invoices, work orders and standing offers.

1.2.1 Responsibility for Authorization of Transactions

As noted above, Finance Officers are expected to ensure Purchasing Card transactions are authorized. Because the manager is performing their approval subsequent to the Finance Officer’s review, the Finance Officer is not in a position to confirm appropriate authorization of the transaction at their point in the workflow.

While the Finance Officer cannot verify the authorization of the purchase at this step, they do work to ensure there is sufficient support for the transaction. It can take significant time to obtain documentation from the cardholders and ensure the transaction is ready for manager authorization. Because the manager’s authorization is dependent on the availability of the supporting documentation and because they are the only one who can authorize the transaction, it would be more appropriate for the manager to complete their approval step before the Finance Officer verification step. We understand that this is a common approval flow practice observed in Purchasing Card programs in the public sector.



We understand that Finance Officers handle between 350-800 transactions monthly, spending on average 9.4 minutes per transaction, leading to at least seven (7) full days of transaction reviews per month per Finance Officer during the reconciliation process. We further understand that a properly reconciled transaction only requires an average of six (6) minutes per transaction to be spent by the Finance Officer. A change in the workflow such that the manager authorizes the transactions (including the validation of the supporting documentation and coding leading to a reconciled transaction) before the Finance Officer receives it in their queue could result in a savings of 3.4 minutes per transaction. Using 2023 data, this would have saved a total of 4,782 hours or 683 working days. With a current complement of 25 Finance Officers, this would have saved an average of 27.3 working days per employee to be reallocated to other tasks.

Through reviewing 2023 data, the OAG identified that 4,782 hours of Finance Officer time could potentially be saved by a change in the current workflow.

1.2.2 Responsibility for Verification of Transactions

The audit found that although cardholders are tasked with providing essential details like tax codes and general ledger codes, the Procedures do not specify who is responsible to review this information. While Finance Officers currently review tax codes and other financial details, they review general ledger coding for reasonability only; it is the managers who are in the best position to verify this information. Interviews indicated that some managers depend on the Finance Officer's initial review; and therefore, do not conduct thorough verifications themselves, leaving this element unchecked.

The detailed testing of transactions during the audit demonstrated a gap in verification of general ledger coding. Of the sample of 60 Purchasing Card transactions tested, 13 (22%) had the wrong general ledger coding before posting to the City's financial system, with seven (7) having never been corrected. Additional data analytics performed on the entire population of Purchasing Card transactions indicated that up to 21% of 2023's Business Travel and 6% of Hospitality Purchasing Card transactions could be miscoded. It should be noted that no further testing was performed to validate these data analytic trends.

Our detailed testing further demonstrated gaps in the verification performed relative to compliance. Our testing found that while all high-value transactions over \$15,000 or under Section 23 – Special Circumstances of the *Procurement By-law* had proper documentation, several lower-value non-compliant transactions were not flagged during the reconciliation process. Out of the 60 transactions tested, seven (7) (12%) were non-compliant, and one (1) compliant transaction required additional information from the cardholder during the audit to confirm compliance. Only one (1) of these non-compliances was initially flagged by a Finance Officer.

Overall, without clarity on the specific roles and responsibilities for the review and validation of Purchasing Card transactions, there is a risk that inaccuracies are not flagged for correction. Further, inappropriate assignment of resources increases the risk of non-compliance and inefficiencies within the process.

RECOMMENDATION 3 – CLARIFICATION OF ROLES AND RESPONSIBILITIES

The Chief Procurement Officer in conjunction with the Manager of Finance Shared Services, should review and clarify the roles and responsibilities, between Finance Shared Services and managers, in the Policy and Procedures and the overall Purchasing Card process design. This should include:

- Considering a change in the order of reconciliation approvals to require managers to review and approve each Purchasing Card transaction prior to Finance Shared Services' review; and
- Clarification of expectations of the role of each "reviewer" within the process to ensure all controls are addressed and efficiencies are maximized.

MANAGEMENT RESPONSE 3

Management agrees with this recommendation. Management will review the purchasing card process design and make the necessary updates to require manager approval prior to Finance Shared Services' review by Q1 2025.

In addition, the role of each "reviewer" within the process will be clarified as part of the new Purchasing Card Training to be developed as recommended in Recommendation 4, as well as in the Purchasing Card Policy and Procedures. This recommendation will be completed by Q2 2025.

1.3 There is currently no formal training for Purchasing Card end users.

While there are a variety of supporting tools and guidance from Supply Services and Finance Shared Services available to cardholders and managers, such as introductory emails, reconciliation reminder emails, user guides, and US Bank system "how-to" videos to support the undertaking of their roles and responsibilities, there is no formal training provided on the Purchasing Card program.

The audit identified that some of the existing guidance material was deemed to be outdated and voluminous. Cardholders and managers indicated that they learned how to undertake their responsibilities through other informal coaching and training from coworkers and their own trial and error, including making mistakes and relying on Finance Shared Services for correcting issues with specific transactions. Areas where formal training would be helpful include the following:

- Card types and limits
- Tax/general ledger coding expectations
- Effective use of the US Bank portal
- Reconciliation process for all types of Purchasing Card transactions
- Guidelines for using the Purchasing Card for payments above \$15,000
- How the Purchasing Card Policy interacts with related City policies and regulations
- Departmental authorities and spending limits

The reliance on informal tools or peer guidance rather than formal training may result in unauthorized or poorly documented transactions, circulation of misinformation, compliance issues, and increased strain on Finance Shared Services resources.

RECOMMENDATION 4 – DEVELOP PURCHASING CARD TRAINING

The Chief Procurement Officer, in collaboration with the Manager of Finance Shared Services, should develop mandatory training on Purchasing Card usage for cardholders and managers to ensure the appropriate use and administration of the Purchasing Cards.

MANAGEMENT RESPONSE 4

Management agrees with this recommendation. Supply Services is already developing enhanced Procurement-to-Payment training and will incorporate the elements recommended by the Auditor General where applicable within this training. The updated training will be completed by Q4 2024.

In addition, mandatory Purchasing Card training for cardholders will be developed to address roles and responsibilities specific to Purchasing Cards. This training will be developed in collaboration with Finance Shared Services by Q2 2025.

2. Purchasing Card Program Administration

2.1 Although they have different purposes, the City’s Purchasing and Corporate Cards are used interchangeably.

As noted above, the City has four (4) types of purchasing cards, although the most common are the Purchasing Cards and Corporate Cards. Per the Policy:

- A **Purchasing Card** is issued to employees who commonly purchase goods and services such as construction materials, program supplies, registrations, subscriptions and office products.
- A **Corporate Card** is issued to employees who regularly incur travel and business expenses in addition to goods and services normally purchased using a Purchasing Card.

Both card types have restrictions embedded against transactions with high-risk merchant categories such as gambling or jewelry stores. However, Purchasing Cards have additional limitations, barring transactions with travel-related service providers (e.g.,

airlines, hotels, rental cars) and certain other categories such as restaurants or gift shops, which are not restricted for Corporate Cards.

During the Purchasing Card application, managers and cardholders need to choose the card type they are requesting; however, as noted in 1.1 above, there is no clear guidance on which type to select and which merchants are blocked on each card type. This lack of guidance leads to frequent attempts to buy from blocked merchants, necessitating change requests to unblock them, creating extra

work for Finance Shared Services and Supply Services and blurring the distinctions between card types, including the controls embedded.

The audit testing revealed that nine (9) of 25 transactions tested for travel and hospitality (36%) were inappropriately made using a Purchasing Card. In all cases, change requests had to be issued to enable these purchases and unblock these types of merchants.

The lack of clear parameters on card types, merchant restrictions, and card selection and the interchangeable use of card types by submitting change forms complicates processes, undermines the intent of the financial controls embedded with the cards and increases administrative workload on Supply Services and Finance Shared Services.

In 2022 and 2023, a total of 2,023 transactions worth \$22M were made with Purchasing Cards at merchants technically "blocked" by the Purchasing Card Policy, based on US Bank data. In each case, this required a change request to unblock the merchant for that cardholder.

RECOMMENDATION 5 – STREAMLINING THE PURCHASING CARD PROGRAM

The Chief Procurement Officer should consider the purpose and benefits of having both the Corporate Card and Purchasing Card and determine whether the programs should be streamlined into one type of card or whether additional guidance/controls on the issuance and use of each type of card should be implemented to ensure appropriate use.

MANAGEMENT RESPONSE 5

Management agrees with this recommendation. Supply Services will assess whether the City should streamline the Corporate Card and Purchasing Card programs into one type of card. Management will also assess and apply any required controls and guidance needed to support appropriate card use by Q2 2025.

3. Monitoring

3.1 Finance Shared Services is monitoring non-compliance but is not enforcing the cardholder sanctions that are described in the Policy and Procedures.

The Procedures state that Finance Shared Services should track and identify major⁵ non-compliance, then document the nature of the infraction using the Compliance Reporting Form and send the form and transaction backup to the cardholder's management for review and signature. It also states that Finance Shared Services must monitor all minor⁶ infractions over the past year and discuss any with the cardholder and their manager. If a cardholder accumulates two (2) major or three (3) minor infractions within 12 months, Finance Shared Services has the authority to enforce sanctions on cardholders, including suspending their card.

The Finance Shared Services non-compliance report identified 313 policy non-compliances between January 2022 and December 2023. The audit examined five (5) cases where cards could have been suspended for non-compliance and found that Finance Shared Services only suspended one (1), despite all cases qualifying for such action. This was due to the operational need to keep cards active to continue City services. Even the one suspended card was quickly reinstated upon management's request, indicating a gap between policy enforcement and operational practices.

While card suspension and cancellation are potential escalation options, they are not being enforced due to operational requirements, and therefore the current process is not holding cardholders and their managers accountable for compliance, which could result in a perceived lack of consequences for misusing Purchasing Cards. This may lead to increased misuse, and ultimately affect the City's financial controls.

⁵ Major non-compliances include (but not limited to) violations of the *Procurement Bylaw* (including payment splitting), purchases of gifts, flowers, hospitality or entertainment without prior approval, not reporting a lost or stolen card, receiving cash refunds, personal use of the card, failing to submit a reconciled statement.

⁶ Minor infractions include (but not limited to) using a purchasing card when a Purchase Order should be created, providing purchasing card statements without all required signatures, providing receipts with incomplete information, sharing physical purchasing card or card number with other employees, providing late cardholder statement.

RECOMMENDATION 6 – UPDATE ESCALATION PROCESS

The Chief Procurement Officer should review the escalation process, as outlined in the Purchasing Card Policy and Procedures, to ensure that the consequences are reasonable and directed at the individuals accountable to drive the behaviours expected by the City relative to Purchasing Cards (i.e., the cardholder or the responsible manager). This should consider impacts on performance and potential budgetary consequences for managers – who are ultimately accountable for the Purchasing Card spending.

MANAGEMENT RESPONSE 6

Management agrees with this recommendation. The Chief Procurement Officer will work with the Deputy Chief Financial Officer, Financial Planning and Budgeting to ensure reasonable consequences are established for individuals accountable for non-compliant Purchasing Card spend. Updated processes will be established by Q2 2025.

Appendix 1 – About the Audit

Audit Objectives and Criteria

The objective of this audit was to assess whether the City has established policies, processes and controls to effectively manage purchasing card activities, including the prudent and transparent use of funds.

Criteria listed below were developed based on applicable by-laws, policies and processes in combination with our expertise and research of best practices related to purchasing cards.

Policy and Guidance	
1.1	There is an established policy framework in place that clearly identifies the objectives, roles, responsibilities and accountabilities for use of purchasing cards.
1.2	Purchasing card policies, procedures and guidelines are clearly communicated to and understood by employees and managers and training is provided, as needed.
Administration and Compliance	
2.1	Procedures are in place to approve new purchasing card applications and deactivate purchasing cards in a timely manner (when necessary).
2.2	Controls and limits are built into the purchasing cards to minimize the misuse of public funds, including fraud.
2.3	Purchasing card policies, procedures and guidelines are consistently adhered to by cardholders.
Monitoring	
3.1	Approval and monitoring activities are in place related to purchasing card transactions.
3.2	An escalation framework has been established to address non-compliance.

Audit Approach and Methodology

Audit staff performed the following procedures to complete this audit:

- Review and evaluate relevant documents related to purchasing cards (e.g., policies, procedures, guides, training materials);
- Conduct data analysis of purchasing card transactions;
- Interview and perform walkthroughs with key personnel;
- Perform substantive testing of a sample of transactions; and
- Perform other analysis and tests, as deemed necessary.

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