

Proposed amendments are noted below in ~~strikethroughs~~ and **additions**.

BY-LAW NO. 2020-XXX

A by-law of the City of Ottawa to establish the position and duties of Auditor General of the City of Ottawa, including statutory powers, and to repeal ~~By-law No. 2009-323~~ **By-law No. 2013-375, as amended**.

The Council of the City of Ottawa enacts as follows:

DEFINITIONS

1. In this by-law,
“Auditor General” means the Auditor General of the City of Ottawa.

ESTABLISHMENT OF THE POSITION OF AUDITOR GENERAL

2. The position of Auditor General for the City of Ottawa is hereby established for the purposes of Part V.1 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, with the statutory duties and functions as set out in Part V.1 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, and in this by-law.

APPOINTMENT OF AUDITOR GENERAL

3. (1) City Council shall ~~by-law~~ **by public resolution** appoint a person to the position of Auditor General for a non-renewable term to be determined by Council, and shall specify the terms and conditions of such appointment.
- (2) ~~The current Auditor General of the City of Ottawa is appointed as the Auditor General of the City of Ottawa for a fixed term of seven (7) years, which shall commence on December 15, 2013, and shall continue until December 31, 2020, unless terminated earlier by Council.~~ **Recruitment, appointment and contract administration for the Auditor General shall be conducted in accordance with the Statutory Officer Recruitment, Appointment and Contract Administration Policy and Procedures.**
- (3) The appointment of a person to the position of Auditor General may be made, suspended or revoked only by a two-thirds majority vote of all members of City Council.
- (4) The Auditor General must be designated in Ontario as a chartered professional accountant (formerly known as chartered accountant, a certified general accountant, or a certified management accountant).

ACCOUNTABILITY

4. The Auditor General is independent of the City administration.
5. The Auditor General shall report to City Council, or to a Committee of Council as may be directed by City Council.

RESPONSIBILITIES

AUDITS

6. (1) Subject to and in accordance with the provisions of this By-law, the Auditor General shall be responsible for assisting 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.
- (2) Despite subsection (1), the responsibilities of the Auditor General shall not include the matters described in clauses 296(1)(a) and (b) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended.
- (3) The Auditor General shall be responsible for carrying out financial (excluding attest), compliance, and performance audits of:
 - (a) all programs, activities and functions of all City departments and agencies, and of the offices of the Mayor and Members of Council;
 - (b) local boards of the City as defined in Part V.1 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, ~~and as may be further prescribed in Schedule "A" to this by-law;~~
 - (c) municipally-controlled corporations as defined in the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, and as may be further prescribed in Schedule "~~B~~" "**A**" to this by-law;
 - (d) grant recipients as defined in Part V.1 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended; and,
 - (e) any other agencies, boards, commissions and corporations as Council may from time to time create or identify.
- (4) At the request of Council or a board of directors, the Auditor General may conduct financial (excluding attest), compliance and performance audits of autonomous organizations that have an agreement with the City that contains provisions for an audit by the City.
- (5) The audit work plan shall be approved by Council. Approved audits shall be conducted at such time and to the extent that the Auditor General considers appropriate, and the Auditor General shall establish such protocols and procedures that are necessary for the conduct of such audits, consistent with the ~~*City of Ottawa Audit Standards* (modified from the **Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Auditing**)~~, **and changes to these standards from time to time,**

except requirements applicable to consulting services as approved by Council on June 13, 2012.

- (6) The Auditor General shall not call into question or review the merits of the policies and objectives of Council.

INVESTIGATIONS OF FRAUD, MISAPPROPRIATION AND OTHER SIMILAR IRREGULARITIES AND WASTE

7. The Auditor General shall be responsible for the administration of the Fraud and Waste Hotline relating to any suspected acts of fraud or waste, ~~theft, misappropriation or other similar irregularity~~ in accordance with the ~~Corporate Policy on Fraud and Other Similar Irregularities~~ Fraud and Waste Policy as approved by City Council, and the Auditor General shall establish such protocols and procedures that are necessary for the conduct of such investigations.

DUTY TO FURNISH INFORMATION

8. In accordance with subsection 223.20(1) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, the City, the local boards ~~referred to in Schedule "A"~~, the municipally-controlled corporations referred to in Schedule "B" "A", and the grant recipients shall give the Auditor General such information regarding their powers, duties, activities, organization financial transaction and methods of business as the Auditor General believes to be necessary to conduct his or her duties under this by-law.

ACCESS TO INFORMATION

9. In accordance with subsection 223.20(2) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, the Auditor General is entitled to have free access to all books, accounts, financial records, electronic data processing records, reports, files and all other papers, things, or property belonging to, or used by the City, a local board ~~referred to in Schedule "A"~~, a municipally-controlled corporation referred to in Schedule "B" "A", or a grant-recipient, as the case may be, that the Auditor General believes to be necessary to perform his or her duties under this by-law.

NO WAIVER OF PRIVILEGE

10. A disclosure to the Auditor General under Sections 8 or 9 does not constitute a waiver of solicitor-client privilege, litigation privilege, or settlement privilege.

ANNUAL AUDIT PLAN

11. (1) In each year subsequent to the year of appointment, the Auditor General shall submit an annual audit plan for the next following year to City Council ~~for information~~ by December 31st of each year.
- (2) The Auditor General may, at his or her discretion, prepare a longer term audit plan for submission to City Council.

- (3) No deletions or amendments to the annual audit plan shall be made except by the Auditor General.
- (4) Despite subsection (3), the Auditor General may, if requested by City Council or a board of directors, audit and report on additional matters.

REPORTING

12. (1) No later than December 31st of the next year following the tabling of the audit plan prescribed in subsection 11(1), the Auditor General shall provide to City Council a Notice of Tabling of the Annual Report, except in an election year when timelines for the Auditor General's Annual Report will be determined by the Auditor General, in consultation with the Mayor and the Chair of the Audit Committee, and may be tabled after December 31st of the next year following the tabling of the audit plan.
- (2) The Auditor General may, as directed by Council or at his or her discretion, report on a more frequent basis to City Council or any Committee thereof.

OFFICE OF THE AUDITOR GENERAL

13. (1) The Auditor General is authorized to establish an Office of the Auditor General including a managerial hierarchy and administrative policies and procedures.
- (2) The Auditor General is authorized to appoint, promote, demote, suspend and dismiss, subject to any applicable personnel policies adopted by Council, all employees of the Office of the Auditor General.
- (3) The Auditor General is authorized to review the performance of personnel within the Office of the Auditor General subject to any personnel policies applicable to the employees of the City.
- (4) The Auditor General is authorized to retain the services of any individual or corporation for the purposes related to the operation of the Office of the Auditor General and to execute all agreements and contracts required for the provision of such services subject to the provisions of the City's ~~Purchasing By-law~~ **Procurement By-law**.

ANNUAL BUDGET

14. (1) The annual budget of the Office of the Auditor General shall be in accordance with the budget strategy for the Term of Council.
- (2) Requests by City Council or a board of directors pursuant to subsection 11(4) shall be subject to the provision of appropriate funding.

DUTY OF CONFIDENTIALITY

15. The Auditor General and any person acting under his or her instructions shall be subject to the duty of confidentiality provided in Section 223.22 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended.

IMMUNITY FROM TESTIMONY

16. Neither the Auditor General nor any person acting under the instructions of the Auditor General is a competent or compellable witness in a civil proceeding in connection with anything done under Part V.1 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, or of this by-law.

REPEAL

17. By-law Number ~~2009-323~~ **2013-375** of the City of Ottawa entitled "~~A by-law of the City of Ottawa to establish the position and duties of the Auditor General of the City of Ottawa and to repeal By-law No. 2005-84~~ **A by-law of the City of Ottawa to establish the position and duties of Auditor General of the City of Ottawa, including statutory powers, and to repeal By-law No. 2009-323,**" as amended, is repealed.

ENACTED AND PASSED this 44th **XX** day of December, 2013 **2020**.

CITY CLERK

MAYOR

SCHEDULE "A"

Local Boards

1. ~~City of Ottawa Superannuation Fund~~
2. ~~Cumberland Village Heritage Museum Board~~
3. ~~Nepean Museum Board~~
4. ~~Ottawa Municipal Campsite Authority~~
5. ~~Pineview Municipal Golf Club Board of Management~~
6. ~~CARP Airport Authority (formerly the West Carleton Airport Authority)~~
7. ~~Crime Prevention Ottawa~~
8. ~~Property Standards Committee~~
9. ~~Bank Street B.I.A.~~
10. ~~Barrhaven BIA~~
11. ~~Byward Market B.I.A.~~
12. ~~Carp Village B.I.A.~~
13. ~~Glebe B.I.A.~~
14. ~~Heart of Orleans B.I.A.~~
15. ~~Manotick B.I.A.~~
16. ~~Preston Street B.I.A.~~
17. ~~Downtown Rideau Improvement Area B.I.A.~~
18. ~~Somerset Chinatown B.I.A.~~
19. ~~Somerset Village B.I.A.~~
20. ~~Sparks Street Mall Authority / Sparks Street Mall B.I.A.~~
21. ~~Vanier B.I.A.~~
22. ~~Wellington West B.I.A.~~
23. ~~Westboro B.I.A.~~

SCHEDULE "BA"

Municipally-Controlled Corporations

1. Hydro Ottawa Holding Inc./Société de Portefeuille d'Hydro Ottawa Inc.
2. Ottawa Community
Housing Corporation/La
Société de Logement
Communautaire d'Ottawa