

**Report to / Rapport au:**

**FINANCE AND AUDIT COMMITTEE  
COMITÉ DES FINANCES ET DE LA VÉRIFICATION**

**9 March 2023 / 9 mars 2023**

**Submitted by / Soumis par:**

**Chief of Police, Ottawa Police Service / Chef de police, Service de police d'Ottawa**

**Contact Person / Personne ressource:**

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**SUBJECT: 2023 ANNUAL AUDIT PLAN**

**OBJET: PLAN DE VÉRIFICATION ANNUEL DE 2023**

**REPORT RECOMMENDATIONS**

**That the Finance and Audit Committee endorse the 2023 internal annual audit plan and forward it to the Ottawa Police Services Board for approval.**

**RECOMMANDATIONS DU RAPPORT**

**Que le Comité des finances et de la vérification appuie le Plan de vérification interne annuel de 2023 et le soumette à l'approbation de la Commission de services policiers d'Ottawa.**

**BACKGROUND**

As per OPSB CR-9 Audit Requirement Policy, the Internal Audit Work Plan will be reported to the Ottawa Police Services Board (Board) annually. The process requires Finance and Audit Committee (FAC) endorsement before presenting the plan to the Board for approval.

Internal Audit is central to the Ottawa Police Service's (OPS) quality assurance process, providing the Chief of Police with an independent assessment of internal controls, risk management practices and governance processes. The goal is to identify improvements to operations while ensuring the delivery of adequate and effective policing services.

Internal Audit maintains a positive organizational relationship by working closely with management. Findings and recommendations are shared in a manner that promotes continuous improvement.

The Internal Audit work plan is developed with the organization's priorities in mind. Several inputs are considered, including the Board's Strategic Plan; the 2023 Budget; Strategic Project Health; Risk Assessments; Past Audits; and Work Plans from other municipalities.

Developing the Work Plan also considers available capacity and balances the need to remain flexible to emerging priorities. The OPS employs one full-time Internal Auditor responsible for developing and implementing the Work Plan.

The 2023 work plan has several key deliverables. These include supporting the development and implementation of action plans from the Office of the Auditor General (OAG) and Public Order Emergency Commission (POEC) recommendations, conducting two engagements and reviewing past management action plans.

## **DISCUSSION**

The authority for Internal Audit is established through Regulation, Ministry Standards, and oversight from the Board and the Chief of Police. These requirements are set out in the following regulation and policies:

- O. Reg. 3/99 Adequacy and Effectiveness of Police Services section 35 requires that every board and chief of police shall implement a quality assurance (QA) process relating to delivering adequate and effective police services and compliance with the Act and its regulations.
- Adequacy Standard LE-020 "Collection, Preservation and Control of Evidence and Property" specifies that every Chief of Police should ensure that an annual audit of the property/evidence control function is conducted by a member(s) not routinely or directly connected with the property/evidence control function.
- To meet the legislative requirements and support the Board's responsibilities, Board Policy CR-9 was created. The policy mandates that the Chief of Police ensure that quality assurance and audit practices align with statutory requirements and the generally accepted principles and standards for internal auditing.
- Internal Audit operates under the OPS Audit Policy 1.06 to comply with the Board's requirement.
- Additionally, the Chief of Police approved the Internal Audit Charter that defines the internal audit's purpose, authority, and responsibility within the organization.

## **2023 Audit Work Plan & Preliminary Objective**

- OAG and POEC recommendations: Internal Audit will provide support to develop and implement the action plans.
- Property and Evidence Control (Legislative): To provide assurance that properties held as evidence items are handled in accordance with regulatory standards and established OPS policies and procedures.
- Time and Attendance Audit (2022): To evaluate the time and attendance systems' effectiveness in meeting the organizational needs and provide recommendations for improving the system's performance and meeting the OPS complex's requirements.
- Audit Follow-Up: Given significant leadership changes, Internal Audit will review all past management action plans to ensure recommendations are implemented or adjusted as necessary.

The Work Plan is flexible to accommodate emerging priorities directed by the Chief of Police, including risks associated with program delivery, safeguarding of assets, or independent reviews of processes and systems.

### **CONSULTATION**

The plan is presented to the Board's FAC for input and endorsement before being forwarded to the Board for approval.

### **FINANCIAL IMPLICATIONS**

Subject to potential outcomes from audit recommendations, no immediate financial implications are forecasted for the 2023 Audit Plan.

### **CONCLUSION**

The proposed plan aligns with the OPS' commitment to improving service delivery and building trust with the community. It is designed to meet regulatory requirements and address high-risk areas. The plan also assists management's commitment to public safety and confidence by supporting the planning and implementation of required recommendations from the OAG and POEC. Internal Audit is a critical function that supports the organization's vision of being a trusted partner in community safety.

The OPS is currently reviewing the quality assurance process, part of which will address capacity issues and ensure alignment with the Board's Strategic Priorities.