



**Ottawa Police Services Board
Finance and Audit Committee
Minutes**

Meeting #: 20
Date: March 9, 2023
Time: 10:00 am
Location: Electronic Participation

Present: S. Valiquet, Councillor C. Curry, Councillor M. Carr

Others: E. Stubbs, Chief; S. Bell, Deputy Chief; T. Ferguson, Acting Deputy Chief; K. Ferraro, Board Executive Director; R. Ben Guedria, Board Assistant.

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1. Confirmation of Agenda

That the Finance and Audit Committee confirm the agenda of the 09 March 2023 meeting.

Carried

2. Confirmation of Minutes

2.1 Minutes #19 of 15 February 2023

That the Finance and Audit Committee confirm Minutes #19 of the 15 February 2023 meeting.

Carried

3. Declarations of Interest

No Declarations of Interest were filed.

4. Items of Business

4.1 2023 Annual Audit Plan

Chief's report

A question was raised concerning whether the audits are due to legislative requirements. The Service advised they are combination of legislative requirements (i.e. the annual audit of evidence control) as well as operational audits to look at different areas of the organization.

A question was also raised regarding whether the Board has an audit plan or has previously discussed initiating an external audit. It was noted there has been discussions in the past about the Board procuring an external auditor but it has not occurred. The Board can always determine an area to audit and explore this option. It was noted this could form part of the Board's discussions on strategic planning.

The Service advised that while it is waiting for Board approval of the plan, some work has already started, such as the review of the Public Order Emergency Commission (POEC) recommendations.

In terms of a value for money type audit, the Service commented that the time and attendance audit will likely fall under this category. It will examine systems and platforms, as well as policies and procedures, and will help identify gaps to better manage time and attendance, likely resulting in opportunities for efficiencies.

A comment was raised about high-volume addresses for police and whether this would be considered for an internal audit. The OPS

commented that they had not done an audit of this nature however the Mental Health Guiding Council at the City did a review of 911 calls to see if there is an opportunity to divert some of those calls to other agencies. This work is still underway.

In terms of the review of past management action plans, it was clarified that a number of audits have previously occurred and recommendations were tabled that haven't been actioned for many reasons, such as the pandemic, leadership changes, convoy, etc. In terms of value for effort, the OPS wants to look at what is outstanding, what should be advanced, and what shouldn't and why. The Service will advise the Board what ends up staying on the list and what is removed.

A question was raised as to whether there are any aspects of the Service's time and attendance systems linked or shared with the City of Ottawa. The OPS advised that one of the initiatives they are involved in is SAP modernization and this is in conjunction with the City.

With respect to the note in the report about capacity issues, it was clarified this refers to the fact that the Service only has one person completing the audit function.

In terms of internal governance, the audit program reports through John Steinbachs and then to the Chief. Once the plan is approved by the Board, the Internal Auditor starts the audits. She will scope them and have a discussion through the chain of command. The findings will come back for management responses, timelines, etc. Once closed off, it will come back to FAC. A report will be coming forward in either March or April summarizing the results of the previous year's audits.

With respect to the Service's plan for staffing of the internal audit function, they noted there is not a large budget for this function. They have previously looked at outsourcing the mandatory evidence control audit and it would cost between \$50-60K. A decision was made to complete it internally as a result. It was clarified that the Internal Auditor is the quarterback for audits and guides the process but doesn't necessarily complete all of the work. She provides a framework. An example would be the POEC and Auditor General recommendations where Acting Deputy Chief Paul Burnett is leading that effort.

It was noted that the City does an annual financial audit of the OPS through an external firm. When the OPS completes audits of a particular area, financial aspects are looked at as part of those audits.

A request was made for the the audit report to be updated with the points and details raised during this meeting, for the benefit of the Board.

That the Finance and Audit Committee endorse the 2023 internal Annual Audit Plan and forward it to the Ottawa Police Services Board for approval.

Carried

5. Other Business

There was no other business

6. Adjournment

The meeting adjourned at 10:34 am.

7. Next Meeting

The next meeting date is to be determined.