

**Report to / Rapport au:**

**FINANCE AND AUDIT COMMITTEE  
COMITE DES FINANCES ET DE LA VERIFICATION**

**2 February 2024 / 2 février 2024**

**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: 2024 INTERNAL AUDIT WORK PLAN**

**OBJET: PLAN DE TRAVAIL DE L'AUDIT INTERNE POUR 2024**

**REPORT RECOMMENDATIONS**

**That the Ottawa Police Services Board's Finance and Audit Committee endorse the 2024 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 de la Commission de services policiers d'Ottawa appuie le plan de travail annuel de l'audit interne pour 2024 et le transmette à la Commission de services policiers d'Ottawa aux fins d'approbation.**

**BACKGROUND**

As per OPSB CR-9 Audit Requirement Policy, the Internal Audit Work Plan will be reported to the OPSB annually. The process requires the Finance and Audit Committee's (FAC's) endorsement before presenting the Work 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, including the OPSB Strategic Plan, the 2024 Budget, Strategic Project Health, Risk Assessments, Past Audits, and Work Plans from other municipalities, are considered.

Developing the Work Plan involves careful consideration of available capacity while maintaining flexibility to address emerging priorities. Currently, the OPS employs one full-time Internal Auditor responsible for developing and implementing the Work Plan.

With the Senior Internal Auditor on a developmental opportunity, a process has been initiated to hire a second Auditor and Quality Assurance Coordinator. These staffing actions are required to ensure appropriate capacity to deliver the plan and support Ministry Inspections and the Ottawa Auditor General's Risk Assessment activities.

The 2024 Work Plan includes several key deliverables, including two engagements aligned with strategic objectives. Additionally, the plan consists of the regulatory requirement of auditing property and evidence control.

## **DISCUSSION**

The authority for Internal Audit is established through Regulation, Ministry Standards, and oversight from the OPSB and the Chief of Police. These requirements are set out in the following regulations 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 OPSB's responsibilities, OPSB 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 OPSB requirement.
- Additionally, the Chief of Police approved the Internal Audit Charter that defines the internal audit's purpose, authority, and responsibility within the organization.

### **2024 Audit Work Plan & Preliminary Objectives**

- **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.
- **Accommodations Strategy:** To provide assurance that the accommodations strategy addresses the organization's needs and aligns with regulatory requirements.
- **Paid Police Duty:** To assess the organization's oversight of paid duty assignments, focusing on ensuring policy compliance, equitable treatment of employees, and promotion of health and safety.
- **Audit Follow-Up:** Internal Audit will continue to monitor progress on past management action plans to ensure recommendations are implemented.

The Work Plan maintains flexibility to address emerging priorities directed by the Chief of Police, which includes allocating resources to meet the requirements for:

- Auditor General's risk assessment activities.
- Scheduled Ministry Inspections in 2024.
- Independent reviews of processes and systems as required.

### **CONSULTATION**

The Plan is presented to the OPSB Finance and Audit Committee 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 2024 Audit Plan.

**CONCLUSION**

The proposed plan aligns with our strategic goals of enhancing trust in the community, promoting a resilient and thriving workforce and improving fairness, diversity, and inclusion in our processes. It is also designed to deliver our commitment to regulatory compliance.

Internal Audit is a critical function that supports the organization's vision of being a trusted partner in building an inclusive, equitable, and safe Ottawa.