



February 2025

AUDIT PLANNING

Purpose



- To establish audit priorities for the 2025 IA Plan, ensuring alignment with Board requirements.
- The plan will be presented to the FAC for review and endorsement before Board approval.

CSPA, 2019

Adequate and Effective Policing (CSPA, Section 11)

Definition: Policing must meet regulatory standards, avoid conflicts of interest, and comply with the Charter of Rights and Freedoms and the Human Rights Code. Core Functions:

- Crime Prevention
- Law Enforcement
- Maintaining Public Peace
- Emergency Response
- Assisting Victims of Crime
- Other Prescribed Policing Functions.

Reg. 392/23 – Adequate & Effective Policing

Quality Assurance Requirement (Section 23):
Every Police Service Board and Chief of Police must implement a Quality Assurance Process to:

- Ensure adequate and effective policing
- Maintain compliance with the Act & Regulations

Board Requirement



- **CR-9 Scope:**
 - Independence
 - Risk based plan / operational priority
 - Cover all areas of the Service
 - Review of policy and procedures to ensure currency with case laws, inquests, inquiry findings, amendments to related legislation and Sol Gen directives
 - Annual planning (calendar)

CHAPTER THREE: CHIEF'S REQUIREMENTS

Table 27 – Policy Number: CR-9 – Policy Name: Audit Requirement

CR-9 AUDIT REQUIREMENT	
LEGISLATIVE REFERENCE / AUTHORITY	<i>Adequacy and Effectiveness of Police Services Regulation 3/99</i> , section 35; Ministry Standard LE-020.
DATE APPROVED	27 March 2006
DATE REVIEWED	2007, 2010, 2013
DATE AMENDED	
DATE TO BE REVIEWED	2016
REPORTING REQUIREMENT	Annual compliance reporting

LEGISLATIVE REFERENCE / AUTHORITY

Section 35 of the *Adequacy and Effectiveness of Police Services Regulation* states that every board and chief of police shall implement a quality assurance process relating to the delivery of adequate and effective police services, and compliance with the Act and its regulations.

Adequacy Standard LE-020 on "Collection, Preservation and Control of Evidence and Property" specifies that the Board shall receive a report on the results of the annual audit of the property and evidence control function.

BOARD POLICY

The Chief of Police shall ensure that all practices related to quality assurance or audit functions are in accordance with statutory requirements and generally accepted principles and standards for the professional practice of internal auditing.

Accordingly, the Chief will ensure that:

Quality Assurance Landscape

- Inspector General

- Major Case Management Follow Up
- Part VIII Investigation of Certain Incidents
- Annual Report to the Board

- Ottawa Auditor General

- Audit of Staffing
- Project Management
- Equity, Diversity and Inclusion

- OPS Internal Audit Quality Assurance

- Internal Audit Work Plan
- Property and Evidence Control Audit
- Follow Up and Monitoring Action Plans
- Management Requests

Environmental Scan

The IA Plan follows a risk-based approach, considering capacity and multiple inputs. The following represent the key risk areas for 2025:

Cyber Security

Business
Continuity

Human Capital

Digital
Disruption
(incl. AI)

Regulatory
Change

Governance

Health and
Safety

Geopolitical
Uncertainty

Audit Planning Process



Develop audit coverage based on : key risk areas

- Processes
- Programs
- Functions
- Compliance

IIA Value Assessment Guidelines

Seek **Senior Management and Board** input on priority areas

Review priority areas against constraints and capacity

Follows a risk-based approach and considers capacity, resource constraints, and Senior Management and Board engagement.

Internal Audit Capacity



- 1x Manager, Quality Assurance and Internal Audit (November 2024)
- 1x Senior Internal Audit Specialist (Q1 2025)
 - One assurance audit
 - One regulatory compliance audit
 - Support OAG engagements and IoP Ministry Inspections
 - Follow up on management action plans

2025 Auditable Areas

Audit Area	Standards	High Level Objective	Expected Impact
Intimate Partner Violence Audit	LE-024 Domestic Violence Occurrences	Review IPV case handling, resource allocation, and compliance.	Enhances victim support and investigative transparency.
Youth Crime Investigations	LE-044 Youth Crime	Assess compliance of youth crime investigations with legislative requirements and OPS policies, and protocols.	Fosters positive police-youth interactions and community engagement.
Alternative Response Unit	LE-006 Criminal Investigation Management & Procedures	Assess effectiveness in managing low-complexity crime reports.	Identifies efficiencies for investigative workflows and reduces workload pressure on CID.
Victim Assistance Services	VA-001 Victims Assistance	Examine support provided to victims of crime.	Enhances victim support and investigative transparency.
Hate Crime	LE-007 - Hate-Bias Motivated Crime	Assess the sufficiency of controls and adequacy of resources dealing with hate crime	Improves investigative process and enhanced accuracy of data..
Crime and Occurrence Management	LE-003 Crime, Call and Public Disorder Analysis	Review crime classification accuracy and compliance with reporting standards.	Compliance with legal and policy requirements and enhanced investigative and

Reporting

- Current Board Policy Requirements:
 - Annual reporting of the work plan.
 - A consolidated report on Ministry Compliance and QA operations
 - Critical findings that need immediate Board attention.
 - Property & Evidence Audit — Annual report on audit results.
 - **Do these requirements adequately support effective Board oversight?**
 - **Are there any gaps or adjustments needed to better meet the Board's strategic objectives?**

Schedule



- Finance and Audit Committee February 2025
- Police Services Board February 2025