



INTERNAL AUDIT (IA) & QUALITY ASSURANCE UPDATE

7 APRIL 2025 | Finance and Audit Committee

Policing Standards Framework



CSPA, 2019

Establishes the legal framework ensuring policing adheres to high standards, regulatory compliance, adequacy and effectiveness

Reg. 392/23 – Adequate & Effective Policing

Grants authority to establish and enforce Quality Assurance processes within police services across Ontario.

Enhances quality assurance through oversight, compliance, and operational effectiveness.

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



IA & Quality Assurance

Credentials: CPA-CGA, CIA, CFE, and PuMP

Approach: A structured methodology aligned with international standards and industry best practices (e.g., IIA Standards)

Affiliations:

- Municipal Institute of Internal Auditors
- Institute of Internal Auditors (IIA)
- International Association of Property and Evidence
- Canadian Association of Law Enforcement Planners
- Ontario Association of Chiefs of Police Quality Assurance Committee



IA Work Plan Status



2024

- Property and Evidence Control Facility (**Completed**)
- Paid Duties (**Reporting**)
- Accommodations Strategy (Cancelled)

2025

- Intimate Partner Violence Audit – (**Planning**)
- Property and Evidence Control Facility Audit (**Not yet started**)
- Youth Crime Investigations Audit (**Not yet started**)
- Management Action Plan Follow-Up (**2025 Q1**)
- Supporting the OAG with the Audit of Staffing (**Ongoing**)



IA MAP Progress (2024)

- In 2023 there was a **growing backlog** of uncompleted management action plans.
- The Chief **initiated a review** to assess the risk, relevance and practicality of all audit recommendations.
- **Significant Progress Achieved:**
 - **Completion Rate Up:** 75% improvement over two years (50 to 87 completed).
 - **Overdue Items Reduced:** 60% decline (from 44 to 18).
- Strategic adjustments of timelines reflect interdependencies and resource constraints.

123

Total Rec.

87

Completed

18

Not Yet Due

18

Overdue

Completed Action Plans



- Progress on **15** Completed Management Action Plans (2024)
 - Strengthened workplace policies by updating harassment and human rights frameworks.
 - Improved financial oversight with updated manuals, invoice reviews, and employee tracking.
 - Enforced stricter leave controls, including system-enforced limits and new tracking tools.
 - Enhanced operations by formalizing disability claims and improving asset disposal.
 - Upgraded systems for better performance, security, and reporting, including OSL updates.



Overdue Action Plans

Audit Engagement	Total Rec.	Overdue MAP
Overtime Audit (2016)	7	3
Mandated Training Audit (2016)	9	2
PECF Audit - Sexual Assault Evidence Kits (2018)	5	1
Quarter Master Audit (2019)	7	7
PECF Audit-Forensic Ident (2022)	5	1
Disability Case Management Audit (2021)	7	1
Time & Attendance Audit (2023)	12	3

- Outstanding MAPs are being monitored through the Senior Leadership Team.
- Delays due to competing priorities, interdependencies and capacity constraints.
- Two MAPs for the Time and Attendance audit have been recommended for closure.
- **IA is working with management to monitor the completion of action plans by the end of 2025.**

Compliance-Related Action Plans



Two MAPs with compliance implications remain outstanding:

1. Skills Development and Learning Plan

1. Required update every years per Chapter 4 Board Policy and Ministry Standard AI-002.
2. Timely policy updates support compliance, enable consistent prioritization of development plans, and align with policing standards. Delays may impact continuous improvement.

2. Recording of Overtime Expenses

1. Due to system limitations, overtime expenses are not consistently recorded when incurred.
2. This presents a compliance risk against Canadian Public Sector Accounting Standards.

Quality Assurance Activities



- **QA Framework Development:** Developing and standardizing a comprehensive QA framework to guide consistent quality practices across the organization
- **Policy and Standards Alignment:** Aligning policies and standards to ensure compliance with the CSPA and enhance overall QA effectiveness
- **Risk Management and Performance Monitoring:** Implementing risk assessments and utilizing KPIs to monitor and enhance the effectiveness of QA measures.
- **Technology Integration:** Leveraging technologies to optimize QA processes and improve operational efficiency.

Capacity Building: Onboarding a Sr. Internal Audit Specialist and QA Specialist and leveraging consulting services as required.

Reporting



- Board Policy Requirements:
 - Annual reporting of the Audit work plan.
 - A consolidated report on compliance and QA operations.
 - Critical findings needing immediate Board attention.
 - Annual report on Property & Evidence Audit results.
- Progress reports through the FAC.



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