

**Report to / Rapport au:**

**OTTAWA POLICE SERVICES BOARD  
LA COMMISSION DE SERVICE POLICE D'OTTAWA**

**23 February 2026 / 23 février 2026**

**Submitted by / Soumis par:**

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

**Contact Person / Personne ressource:**

**John Steinbachs, Executive Director of Strategy & Communications / Directeur  
Exécutif Stratégie & Communication  
SteinbachsJ@ottawapolice.ca**

**SUBJECT: 2026 INTERNAL AUDIT WORK PLAN**

**OBJET: PLAN DE VÉRIFICATION 2026**

**REPORT RECOMMENDATIONS**

That the Ottawa Police Service Board approve the 2026 Internal Audit Work Plan as endorsed by the Finance and Audit Committee.

**RECOMMANDATIONS DU RAPPORT**

Que la Commission de services policiers d'Ottawa approuve le Plan de travail sur la vérification interne 2026 tel qu'appuyé par le Comité des finances et de la vérification.

**BACKGROUND**

The Community Safety and Policing Act (CSPA) and Ontario Regulation 392/23 Adequate and Effective Policing, establish the foundation for Quality Assurance within police services. Collectively, these requirements, along with provincial standards, Board governance requirements, and external oversight, define the expectations of assurance, compliance and continuous improvement.

- CSPA Section 11: Requires police services to maintain adequate and effective policing, ensuring continuous assessment of practices to meet evolving community needs.
- O. Reg 392/ 23: Mandates that police services and Police Service Boards establish and maintain a Quality Assurance Process to reinforce compliance, effectiveness, and efficiency in service delivery.

- Adequacy Standard LE-020 (Collection, Preservation, and Control of Evidence and Property): Requires an annual independent audit of the property and evidence control function.

In addition to these legislative and regulatory obligations, the Ottawa Police Service Board (OPSB) has established governance requirements to support independent assurance. In accordance with the OPSB CR-9 Audit Requirement Policy, a risk-based Internal Audit Plan is prepared and reported to the OPSB annually, following review and endorsement by the Finance and Audit Committee (FAC). These expectations are implemented within the Service through Internal Audit Policy and the Internal Audit Charter.

- OPS Internal Audit Policy 2.05: Sets out how the internal audit function operates, including its scope, roles, and reporting requirements, in alignment with Board expectations and professional standards.
- OPS Internal Audit Charter: Defines Internal Audit's mandate, authority, independence, and responsibilities to provide objective assurance and advice over governance, risk management, and internal controls.

The OPS Internal Audit function is one component of the quality framework to ensure accountability, compliance, and continuous improvement of policing operations. Multiple levels of oversight and assessment mechanisms are in place, reinforcing adherence to legislative requirements and best practices, including the Inspectorate of Policing and the City of Ottawa Office of the Auditor General.

### **Inspectorate of Policing**

Under the *Community Safety and Policing Act* (CSPA), the Inspectorate of Policing (IoP) has the authority to conduct inspections, investigations, and reviews to assess compliance with legislative and regulatory requirements and to promote effective policing and police governance. Consistent with previously identified oversight areas, which remain in effect pending further update, the following areas continue to be relevant within the current oversight cycle:

- Follow-up on the Major Case Management Inspection – Evaluating the implementation of prior recommendations.
- Part VIII Investigation of Certain Incidents by the Chief of Police – Reviewing compliance with statutory requirements.
- Annual Report to the Police Services Board – Assessing overall operational and governance performance.

The IoP's Strategic Plan (2024–2027) identifies key focus areas for inspection and oversight, including compliance with the CSPA, police service board governance, operational performance, risk-informed oversight, public complaints, and the use of data and analytics to identify emerging risks. These focus areas provide strategic context for the types of matters where inspections, reviews, or examinations may occur.

As the OPS continues to adapt to the CSPA, expectations from the IoP are increasingly reflected in assurance and oversight activities. The Inspector-General has emphasized the importance of high-quality data to support province-wide monitoring of adequate and effective policing. Data requests issued in 2024 and 2025 represent initial steps toward establishing baseline measures across police services and are expected to continue annually to support ongoing inspections, analysis, and oversight.

### **City of Ottawa Office of the Auditor General**

A risk assessment conducted in 2023, and refreshed in 2025, confirmed the audit priorities of staffing, project management, and equity, diversity, and inclusion. The staffing audit was completed in 2025, and the project management audit is currently underway with active engagement from the police service. These audits focus on financial, operational, and governance matters to support effective risk management and service delivery.

### **External Financial Audit**

As part of the City of Ottawa Budget, an independent external agency audits the consolidated financial statements annually to ensure compliance with the Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

### **OPS Quality Assurance and Internal Audit**

Within this broader legislative, Board, and external oversight environment, Internal Audit is central to OPS's quality assurance process, providing independent assessments of internal controls, risk management practices, and governance processes. The goal is to identify operational improvements 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.

## **DISCUSSION**

### **Purpose**

The purpose of the 2026 Internal Audit Work Plan is to provide the Board with an overview of the work being conducted in 2026. This supports the organization's achievement of the 2024-2027 Strategic Priorities.

### **Risk-Based Audit Plan Process**

Internal Audit undertakes a risk-based assessment to identify audit priorities. This assessment considers internal risk information, consultations, and documentation review, as well as external risk intelligence, including the Internal Audit Foundation's Risk in Focus 2026 reports for North America and globally. These insights are reflected in the audit universe and inform the prioritization of audit engagements that address operational readiness, governance, compliance, and public accountability in a policing environment.

Audit projects included in the Plan are identified through a review of areas of significance from an audit perspective, informed by an understanding of the organizational context, an updated audit universe, and consultations with stakeholders. Potential audit engagements are prioritized based on defined audit risk criteria, including inherent risk, organizational changes, new initiatives, emerging priorities, and other relevant factors.

In addition, requests or priorities identified by the Chief or senior management are incorporated into the development of the plan. Internal Audit's risk-based assessment process consists of six steps:

1. Understand the Organizational Context;
2. Update the Audit Universe;
3. Documentation Review;
4. Consultations with Stakeholders;
5. Risk Assessment; and
6. Project Selection and Prioritization.

### 1. Understand the Organizational Context:

Understanding the organizational context is a foundational step in risk-based audit planning and is aligned with the requirements of the IIA Global Internal Audit Standards. This step establishes a high-level understanding of the policing environment in which the Ottawa Police Service operates. It focuses on understanding the Service's mandate, strategic priorities, operating environment, legislative and regulatory framework, and oversight and accountability requirements in Ontario. This contextual understanding provides the foundation for audit planning by ensuring that the internal audit Plan remains aligned with the Service's objectives, public safety responsibilities, operating environment, and oversight landscape.

### 2. Update the Audit Universe:

An audit universe represents the full range of potential audit activities and is comprised of auditable entities, such as operational units, programs, support functions, systems, initiatives, and governance processes. This includes both frontline and support operations, as well as functions subject to legislative and oversight requirements.

As part of the risk-based audit planning process, the audit universe is reviewed and updated to reflect changes in operations, organizational structure, legislation, and emerging areas of relevance. This ensures that planning activities are based on a complete and current inventory of auditable entities.

### 3. Documentation Review:

Documentation review is a supporting and evidentiary step that informs audit planning through the systematic examination of key documents. Unlike the organizational context step, which establishes a high-level understanding of the policing environment, documentation review focuses on reviewing specific source materials to substantiate and deepen that understanding. Documentation reviewed may include, but is not limited to:

- Strategic and business plans, operational priorities, and performance reports
- Applicable legislation and regulations, including the *Community Safety and Policing Act* and related regulations
- Ottawa Police Services Board meeting materials, directions, and decisions
- Prior internal audit reports and management action plans
- Reports, inspections, and guidance issued by external oversight bodies, including the Inspectorate of Policing

- Project health plans
- Financial plans, budgets, and resource allocation information
- Relevant operational reviews, compliance activities, and issue tracking reports

This documentation review ensures that audit planning is grounded in an informed understanding of the Service's operating environment and oversight landscape prior to consultation, risk assessment, and project selection.

#### 4. Consultations with Stakeholders:

Consultations are conducted with the Board, Chief, Senior Management and key stakeholders. These discussions helped to gather input on operational priorities, emerging issues, planned initiatives, and areas of concern. This provides insight into areas of operational complexity, resource pressures, and oversight sensitivity. Input was gathered through one-to-one discussion and an online survey.

#### 5. Risk Assessment:

Engagements were selected and prioritized based on risk. In a risk-based approach, areas assessed as higher risk receive greater audit attention, with a focus on governance, risk management, and control practices supporting those activities. This approach supports the effective use of limited audit resources and helps ensure that audit work is focused on areas of greatest organizational and oversight significance

#### 6. Project Selection and Prioritization:

Following the risk assessment, potential audit projects are prioritized and selected. Consideration is given to areas of higher risk, operational importance, oversight interest, and the potential impact on public safety, service delivery, and accountability. Areas identified as higher risk are presented to senior management to obtain input, including perspectives on timing, operational considerations, and emerging issues. This input is considered in finalizing audit priorities while maintaining Internal Audit's independent judgment.

Project selection considers audit coverage, resource availability, and opportunities to coordinate with other assurance or oversight activities. The outcome is a risk-based audit plan that focuses audit effort on the areas of greatest importance while retaining the flexibility to respond to emerging issues.

Under the 2024 Global Internal Audit Standards, Mandatory Topical Requirements identify high-impact risk areas that are relevant across organizations and sectors, including cybersecurity, fraud risk management, third-party risk, and governance.

In developing the Plan, these topical requirements were considered within the OPS legislative, oversight, and operating context. Relevant areas of coverage were incorporated where appropriate, ensuring the Plan is risk-based and aligned with the intent of the Standards, while remaining responsive to organizational priorities and the policing environment.

Cybersecurity remains a recognized high-risk area within the OPS risk profile. While it is not included as a standalone engagement in the current Internal Audit Plan, the risk is being actively managed through the organizational cybersecurity strategy and related governance and oversight mechanisms. This risk was considered during plan development and will continue to be monitored for potential inclusion in future audit cycles.

### **Resource Allocation**

In developing the audit work plan, Internal Audit considered the resources required to execute the planned work. The Internal Audit function is continuing to grow and is supported by a Manager, Quality Assurance and Internal Audit, a Senior Internal Audit Specialist, and a Quality Assurance Analyst.

The Plan has been developed based on current staffing levels and skill sets. Where specialized expertise is required, external resources may be engaged, as appropriate, and subject to available budget, to support specific audits or reviews.

### **2026 Risk-Based Audit Work Plan**

The table below outlines the proposed audits for the 2026 Plan, as well as a brief description of the audit objective and link to the Strategic priorities, as presented in the 2024-2027 OPSB Strategic Plan. The preliminary objective is subject to change based on the results of the risk assessment conducted during the planning phase of the engagement. Timelines are subject to change to allow Internal Audit to respond to emerging risks and changing priorities.

### **2026 Audit Work Plan, Rationale, Preliminary Objectives and Strategic Alignment**

<b>Audit Area</b>	<b>Standards</b>	<b>Rationale/High-Level Objective</b>	<b>Strategic Pillar Alignment</b>
Property and Evidence Control (Legislative)	LE-020 Collection, Preservation and Control	To provide assurance that properties held as evidence items are handled in accordance with regulatory standards and	Enhance Community Safety

	of Evidence and Property	established OPS policies and procedures.	
Missing Persons	LE-026 Missing Persons	Missing Persons investigations involve significant public safety, liability, and reputational risks. The audit will provide assurance that investigative processes are compliant, timely, and appropriately governed, supporting regulatory requirements and standards.	Build Trust Through Strong Partnerships
Alternative Response Unit	LE-006 Criminal Investigation Management & Procedures	The ARU plays a critical role in diverting low-complexity crime reports from frontline resources. Assessing its effectiveness helps ensure appropriate case triage, timely service delivery, consistent decision-making, and alignment with community safety and partnership objectives.	Enhance Community Safety with consideration of the EDI service delivery
Overtime Management - Follow up Audit	OPSB CR-2 Financial Planning and Operations	Overtime expenses continue to rise significantly over the last five years, creating financial and operational risks. This follow-up engagement will evaluate effectiveness of financial controls and operational oversight to support efficiency targets identified in this area.	Advance and Support a Resilient, Thriving Membership

This Plan includes capacity to support management requests for consulting activities, as well as QA monitoring and follow-up work. It is designed to be flexible and may be adjusted in response to emerging risks and management direction.

This Plan is delivered within a broader context of continuing to strengthen and mature the QA/IA function, including the rebuilding the ERM program. This work supports the finalization of the QA/IA strategy, governance, and reporting, and strengthens the foundation for a risk-based audit and QA program. Core QA and compliance activities are supported, along with alignment with external oversight bodies, including the Inspectorate of Policing, the Office of the Auditor General, and Coroners' Inquests.

**Audit Follow-Up:** Internal Audit will continue to monitor progress on management action plans to ensure recommendations are implemented. The integrated Management Action Plan platform is being expanded to capture audit findings, oversight requirements, and Coroner's recommendations, providing leadership with a centralized view of actions and progress.

## **CONSULTATION**

In accordance with Internal Audit's risk-based assessment process (Step 4: Consultation with Stakeholders), key stakeholders were consulted in the development of the Internal Audit Plan. The Finance and Audit Committee (FAC) was consulted and has endorsed the proposed plan prior to Board approval.

## **CONCLUSION**

The proposed Internal Audit Plan reflects a risk-based approach that supports compliance with the requirements for adequate and effective policing, while promoting sound financial stewardship and accountability. The Plan aligns with legislative and oversight expectations, organizational priorities, and available capacity, and provides flexibility to respond to emerging risks.

The Plan supports the Service's strategic priorities and provides assurance over compliance with legislative, regulatory, and governance requirements.

Through this work, Internal Audit plays a critical role in supporting the organization's vision of being a trusted partner in building a safe, inclusive, and equitable Ottawa.