



6 February 2026

2026 INTERNAL AUDIT PLAN AND IA/QA UPDATE

Purpose



- To obtain the Finance and Audit Committee's (FAC) endorsement of the 2026 Internal Audit Plan prior to Board approval.
- To provide an update on the status of the 2025 Internal Audit Plan and Management Action Plan (MAP) progress.

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
 - Follow-up on the Major Case Management Inspection
 - General Regulation Part VIII Investigation of Certain Incidents by Chief of Police
 - Chief of Police Annual Report to the Police Services Board
- City of Ottawa Auditor General
 - Audit of Staffing
 - Project Management
 - Equity, Diversity and Inclusion
- OPS Internal Audit Quality Assurance
 - Tracking of Management Action Plans
 - Deliverables in the approved annual Audit Plans
 - Consulting and Management Requests

Environmental Scan



The IA Plan follows a risk-based approach, considering capacity. The following represent the key risks from North America 2026 Risk and Focus Report by the Internal Audit Foundation of the IIA.

Cyber Security

Digital
Disruption
(incl. AI)

Regulatory
Change

Business
Resilience

Geopolitical
Uncertainty

Human Capital

Market
Changes/
Competition

Supply Chain
(incl. 3rd
parties)

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, considers capacity, resource constraints, and Senior Management and Board engagement.

Internal Audit Capacity



- Manager, Quality Assurance and Internal Audit
 - Provides strategic oversight of audit and quality assurance activities
 - Sets priorities based on organizational risk and compliance requirements
 - Reports to executive leadership and oversight bodies
- Senior Internal Auditor
 - Leads three formal internal audit engagements annually
 - Coordinates Office of the Auditor General engagements and Ministry inspections
 - Tracks and follows up on management action plans to ensure timely remediation
- Quality Assurance Analyst
 - Identifies and prioritizes high-risk operational and administrative areas for policy compliance reviews
 - Conducts structured quality assurance reviews to assess adherence to policies, procedures and legislative requirements
 - Documents findings, trends and root causes of non-compliance
 - Provides practical recommendations to improve consistency, accountability and risk mitigation

2026 Prioritized Audit Areas

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

Note: Cybersecurity is a high inherent risk managed through the Cybersecurity Strategy; no audit engagement is planned at this time, but is subject to future audit consideration.

Schedule



February 2026:

- Endorsement by Finance and Audit Committee
- Approval by the Police Services Board



Q4 2025 IA/QA Status Update

2025 Internal Audit Work Plan Update



Activity	Description	Status
Property and Evidence Control Facility (2024)	The Audit reviewed compliance with the ECU's property handling, storage and notification processes. No major issues were found. All recommendations accepted.	Completed
Audit of Paid Duty (2024)	The Audit assessed the effectiveness of controls over paid duty operations. The results were presented to Chief and SLT. All 12 recommendations were accepted by management.	Completed
Property and Evidence Control Facility (2025)	The Audit assessed the effectiveness and compliance of controls for managing firearms and ammunition. Fieldwork has just been completed, and reporting phase is now in progress.	Completed
Intimate Partner Violence Audit (2025)	Review IPV case handling, resource allocation, compliance, and victim support. Preliminary scoping and engagement with stakeholders in progress.	Reporting
Youth Crime Investigations (2025)	Assess compliance with key legislation and policies and evaluates how diversion and intervention programs are applied in managing youth cases.	Reporting
OAG Audit Support	Continued support to the OAG audit team. The Audit of Staffing has been completed, and the Audit of Project Management is commencing, with IAQA serving as the central point of coordination.	Ongoing
Management Action Plan Follow-Up	Monitoring the completion of the management action plans - 2025 Q3 Report issued to the Chief/SLT.	Ongoing

Management Action Plan Progress

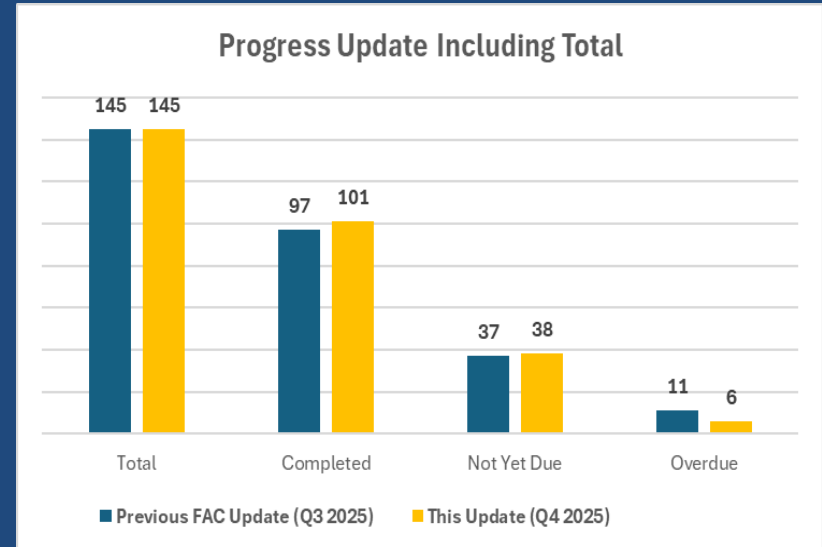


Completion Rate Improving

- Closed four MAPs since the last update, bringing the total completions to 101 (up from 97).
- The total number of MAPs remains 145, with no new audits added this quarter.

Overdue Items Declining

- Overdue MAPs have decreased to 6 (down from 11 at the last update, and down from a 2023 high of 44).



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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