



**OTTAWA POLICE SERVICE  
SERVICE DE POLICE D'OTTAWA**

*The Trusted Leader in Policing  
Le chef de file de confiance dans la police*

**REPORT  
RAPPORT**

DATE: 27 April 2015

TO/DEST: Executive Director, Ottawa Police Services Board

FROM/EXP: Chief of Police, Ottawa Police Service

SUBJECT/OBJET: **2015 AUDIT PLAN**

**RECOMMENDATION**

**That the Ottawa Police Services Board approve the 2015 Audit Plan.**

**BACKGROUND**

Internal Audit is a quality assurance function designed to provide management with objective assurance and insight on the effectiveness and efficiency of risk management, control, and governance processes of the Ottawa Police Service (OPS). The 2015 Audit Plan has been developed taking into consideration organizational risks, operational priorities, and Ministry of Community Safety and Correctional Services (MCSCS) requirements based on audit capacity.

**DISCUSSION**

The legislated requirements provided by the MCSCS Provincial Adequacy Standards form the foundation of the Plan. As mandated, a compliance audit of the property and evidence control facility has been included. Audit activities that support organization effectiveness have also been incorporated, aligning with the goals of the Service Initiative Program. In order to remain responsive to emerging business needs and priorities, areas of risk identified in previous audits will be monitored through audit follow-ups and Executive oversight.

In addition, the Ministry has indicated the intention to conduct a comprehensive inspection of Ontario Regulation 354/04 Major Case Management in 2016. Although the methodology and scope have not been received, the OPS has established a working group led by the Superintendent of the Criminal Investigations Directorate (CID). The Business Performance Unit will be supporting an assessment of conformity to the Regulation by examining processes, practices and governing documents.

## 2015 AUDIT PLAN

Engagement Name	Engagement Objective
Property and Evidence Control Function Audit	Determine if management's compliance monitoring activities efficiently and effectively identify and address issues regarding the property and evidence control function.
Time and Attendance System Audit	Evaluate the effectiveness of controls and monitoring practices related to time and attendance reporting and employees leave. Assess the level of compliance to established policies and guidelines.
Compliance Review of O. Reg. 354/04 Major Case Management	Assess the level of conformity to the Regulation by examining processes, practices and governing documents.
Monitoring and Audit Follow-ups	Follow up on the status of past internal audit action items and implementation of risk mitigation strategies.

### Management Requests

The Business Performance Unit will provide consultative services in the form of reviews requested by management. Risks related to program delivery, adequate controls to safeguard assets, or an independent review of processes and systems may encompass some of the potential requests.

### Control Self Assessment

Through an ongoing assessment of Ministry Standards, the Control Self Assessment (CSA) program supports audit planning by identifying compliance risk, controls weakness, and process deficiencies. The Internal Audit function also acts in an advisory capacity to guide the evolution of CSA activities.

### Audit Policy Review (Chief's Procedure)

A review of Audit Policy and associated procedures has been deferred from the 2014 Audit Plan to 2015 due to capacity. This review is required to ensure relevance and currency, and to align the OPS with the Institute of Internal Auditors (IIA) standards and industry good practice.

### Budget and Headcount

Staffing levels are sufficient to execute the Internal Audit mandate for the current period. Should the organization's risks or environment change such that the resources are insufficient to fulfill the mandate, a detailed business case will be provided outlining the risk with an associated action plan.

### CONSULTATION

The 2015 Audit Plan was reviewed and recommended for the Board's approval by the Finance and Audit Committee on 16 April 2015.

### FINANCIAL STATEMENT

Subject to potential outcomes from audit recommendations, there are no financial implications forecast for the 2015 Audit Plan.

### CONCLUSION

The OPS is committed to continuously improving service to the community and meeting the requirements established by the OPSB. The Audit Plan is intended to add value by improving controls, processes and performance through procedural revisions and implementation of recommendations obtained through audits, reviews, and inspections.

*(Original signed by)*

Charles Bordeleau  
Chief of Police

Responsible for report: Superintendent Terry Cheslock