

**Report to / Rapport au:**

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

**16 December 2019 / 16 décembre 2019**

**Submitted by / Soumis par:**

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

**Contact Person / Personne ressource:**

**Randy Mar, Chief Strategic Planning Officer Dirigeant principal de la gestion  
strategique /  
marr @ottawapolice.ca**

**SUBJECT: 2020 ANNUAL AUDIT PLAN**

**OBJET: PLAN ANNUEL DE VÉRIFICATION 2020**

**REPORT RECOMMENDATIONS**

**That the Ottawa Police Services Board approve the 2020 Audit Plan, as recommended by the Finance and Audit Committee.**

**RECOMMANDATIONS DU RAPPORT**

**Que la Commission de services policiers d'Ottawa approuve le Plan de vérification 2020 conformément à la recommandation du Comité des finances et de la vérification.**

**BACKGROUND**

*The Police Services Act*, Regulation 3/99, section 35 requires every board and Chief to implement a quality assurance process related to the delivery of adequate and effective police services.

The Board Policy also requires that all practices related to quality assurance or audit functions are in accordance with statutory requirements and generally accepted auditing standards and principles.

Such standards require the development of a risk-based audit plan. As per Board Policy CR-9, the OPS Audit Plan (Plan) is presented annually for approval.

## **DISCUSSION**

Internal Audit is a quality assurance function designed to provide independent and objective assurance to the Chief of Police on the adequacy and effectiveness of the Ottawa Police Service (OPS) system of internal controls and processes. In carrying out its function, Internal Audit seeks to contribute to:

- Improving the overall effectiveness of the organization through risk based objective assurance, advice, and insight;
- Building awareness and control consciousness throughout the organization; and,
- Promoting risk management and assurance best practices.

The proposed audits in the 2020 Plan were part of nine engagements approved by the Board in December 2018 to be delivered over a three year period, 2019 to 2021.

## **Planning Approach**

The methodology used to develop the plan includes the following key activities:

- Meetings with senior leadership team;
- Research of public safety and internal audit trends;
- Examination of legislative changes / emerging compliance requirements;
- Review of audit work plans from other agencies/ municipalities;
- Inputs from risk management reporting and control self-assessment results;
- Review of project dashboards and health checks; and
- Board inquiries and budget documents.

Detailed below, the plan includes two operational and one legislated audit of the Property and Evidence Control Facility (LE-020). On-going follow-up and monitoring activities remain a critical function of Internal Audit. This ensures management action plans are implemented as committed.

## 2020 Audit Priorities

- **Sworn Promotions:** The Audit will evaluate the effectiveness of the Sworn Promotions Process to ensure they are transparent, fair and support officer career development.
- **Workplace Harassment (AI-003):** The Audit will evaluate sufficiency of controls over the complaint resolution process to ensure it supports prevention, deterrence and address harassment and discrimination in the workplace.
- **Property and Evidence Control Facility Audit (LE-020):** To determine if management's control activities efficiently and effectively identify and address issues regarding property and evidence control function.

## 2021 Audit Priorities (for further review and refresh to align with risk landscape)

- Standards Field Sobriety Test/Drug Recognition Experts – Operational Audit
- Missing Persons –Operational and Compliance Audit
- Property and Evidence Control Audit – Compliance Audit

## Consulting Activities

The Plan is flexible for re-prioritization to accommodate emerging and critical issues as directed by the Chief of Police. Risks associated to program delivery, adequate controls to safeguard assets or an independent review of process and systems may cover some of these activities.

## CONSULTATION

The 2020 Plan has been presented to the Senior Leadership for input and awareness. The plan was also presented to the OPSB Finance and Audit Committee, which recommended the report for Board approval.

## FINANCIAL IMPLICATIONS

Subject to potential outcomes from audit recommendations, there are no financial implications forecasted for the 2020 Audit Plan.

## SUPPORTING DOCUMENTATION

This section is OPTIONAL and is to be used if there are attachments to the report. If there is supporting documentation, the documents should be labelled Document 1, Document 2, etc. (instead of Annex or Appendix).

**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. Internal Audit is a key function to that supports the vision of becoming a trusted partner in community safety.