

**Report to / Rapport au:**

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

**30 May 2016 / 30 mai 2016**

**Submitted by / Soumis par:**

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

**Contact Person / Personne ressource:**

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**SUBJECT: 2016 AUDIT PLAN**

**OBJET: PLAN DE VÉRIFICATION 2016**

#### **REPORT RECOMMENDATIONS**

**That the Ottawa Police Services Board approve the 2016 Audit Plan.**

#### **RECOMMANDATIONS DU RAPPORT**

**Que la Commission de services policiers d'Ottawa approuve le Plan de vérification de 2016.**

#### **BACKGROUND**

Internal Audit is a quality assurance function designed to provide management with independent and objective assurance to the Chief of Police on the adequacy and effectiveness of the system of internal control and processes. In carrying out its activities, Internal Audit contributes to:

- Improving organizational effectiveness through risk-based assurance, advice and insight;
- Building awareness and control consciousness throughout the organization; and
- Promoting risk management and assurance best practice.

The 2016 Audit Plan (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 2016 Plan will focus on four audit engagements and the completion of carried forward activities. These engagements were identified by inputs from the Control Self Assessment (CSA) Process and the risk assessment activities. Additionally, the audit of the Property and Evidence Control Facility is a regulatory requirement. In order to remain responsive to emerging business needs and priorities, areas of risk identified in previous audits will also be monitored through audit follow-ups and executive oversight.

### **2016 Audit Plan**

Policy Framework (Chief's Procedures):

To evaluate the effectiveness and efficiency of the OPS Policy Framework.

Training:

To provide assurance that the OPS training program is effectively supporting employee development and the organization is compliant with legislative requirements.

Property and Evidence Control Audit:

Determine if management's compliance monitoring activities efficiently and effectively identify and address issues regarding the property and evidence control function.

Overtime Management Audit:

To determine adequacy and effectiveness of internal controls related to the administration of overtime.

Monitoring and Audit Follow-ups:

Follow up on the status of past internal audit action items and implementation of risk mitigation strategies.

### **Consulting Activities and Management Requests**

Internal Audit will provide advisory services as appropriate or as directed by the Chief of Police. The nature and scope of these activities will be agreed to with the client. The purpose of the activities are intended to add value and improve an organization's governance, risk management, and control processes. 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.

**CONSULTATION**

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

**FINANCIAL IMPLICATIONS**

Subject to potential outcomes from audit recommendations, there are no financial implications forecast for the 2016 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.