

**Report to / Rapport au:**

**FINANCE AND AUDIT COMMITTEE**  
**Comité des finances et de la vérification**

**11 February 2021 / 11 février 2021**

**Submitted by / Soumis par:**

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

**Contact Person / Personne ressource:**

**Jeff Letourneau, Chief Administrative Officer/ agent administratif principal**  
**LetourneauJ@ottawapolice.ca**

**SUBJECT: 2021 ANNUAL AUDIT PLAN**

**OBJET: PLAN DE VÉRIFICATION 2021**

#### **REPORT RECOMMENDATIONS**

That the Finance and Audit Committee endorse the 2021 annual internal audit plan.

#### **RECOMMANDATIONS DU RAPPORT**

Que le Comité des finances et de la vérification recommande l'approbation du Plan de vérification annuel de 2021.

#### **BACKGROUND**

To support the requirements set out in Ministry Standards Regulation s35 and Board Policy CR-9, the Ottawa Police Services Board (OPSB) Finance and Audit Committee (FAC) is consulted on the Internal Audit work plan prior to being submitted to the Board for approval.

#### **DISCUSSION**

Through independent and objective assurance and advice, Internal Audit (IA) supports the organization's focus on **“Delivering Neighbourhood Policing through trust-based community partnerships that co-produces improved community safety and**

**well-being. Building a police service that allows every community member to feel supported and respected”.**

IA is a business partner with a sound understanding of the Ottawa Police Service (OPS) strategy and its associated risks. IA ensures that OPS’ system of internal controls are adequate and effective, while also providing insight on the values and behaviors that drive strategy. In carrying out its function, Internal Audit supports:

- Improving organizational effectiveness through risk based objective assurance, advice, and insight;
- Building awareness and control consciousness; and,
- Promoting risk management and assurance good practices.

The proposed Plan is risk-based, covering operational priorities and legislative requirements.

### **Planning Approach**

Several key activities were completed to develop the 2021 Plan. This included:

- Meetings with senior leadership and Executive Command;
- Reviewing enterprise risk management reporting (strategy, governance, financial, legislative changes, human resources, community policing, intelligence and investigations, information, and technology);
- Reviewing OPS ePMO project dashboard and health check;
- Board inquiries and budget documents.
- Research around internal audit trends across public safety;
- Review of audit work plans from other agencies/ municipalities.

Detailed below, the 2021 Plan includes one operational engagement 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.

## **2021 Audit Priorities**

### Property and Evidence Control Audit

To provide assurance on the sufficiency of controls over firearms and compliance with regulatory requirements.

### Priority Placement Program (PPP)

To assess effectiveness of the PPP in supporting member accommodation and compliance with the regulatory requirements. Engagement to highlight any improvement opportunities to ensure equitable placements, member support with a focus on controls and improvements to benefit turn-out rates, financial cost, re-integration, and capacity among others).

## **Consulting Activities**

The Plan is flexible to accommodate emerging priorities 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 2021 Plan has been presented to the Senior Leadership and the Command Team for input. The Plan is also presented to the OPSB Finance and Audit Committee for input and endorsement, prior to being forwarded to the Board for approval.

## **FINANCIAL IMPLICATIONS**

Subject to potential outcomes from audit recommendations, there are no financial implications forecasted for the 2021 Audit Plan.

## **SUPPORTING DOCUMENTATION**

N/A

## **CONCLUSION**

The OPS is committed to implementing the significant changes that are required to improve service and build trust with the community. The Audit Plan is aligned with the

strategic direction and will contribute improved controls, processes and performance through procedural revisions and implementation of IA recommendations. Internal Audit is a key function that supports the organization's vision of being a trusted partner in community safety.