



Ottawa Police Services Board
Finance and Audit Committee

Minutes 13

Thursday, 11 February, 2021, 3:00 p.m.

Krista Ferraro, Executive Director

(613) 560-1270

Krista.Ferraro@ottawa.ca

Committee Members: D. Deans, B. Johnson, L.A Smallwood (Chair)

Other Panellists: Board Members: R. King; D. Nirman; Chief P. Sloly; CAO J. Letourneau; CFO C. Rogers; M. Ford

CONFIRMATION OF AGENDA

That the Finance and Audit Committee confirm the Agenda of the 11 February 2021 meeting.

CARRIED

CONFIRMATION OF MINUTES

MINUTES 12 OF 9 NOVEMBER 2020

That the Finance and Audit Committee confirm the Minutes from the 9 November 2020 meeting.

CARRIED

BUSINESS ARISING FROM MINUTES

There was no business arising from minutes.

ITEMS OF BUSINESS

1. DISCUSSION ON MOTION M-20-07: 2022 OTTAWA POLICE SERVICE DRAFT BUDGET

The importance of starting work towards a budget freeze at 2021 levels was highlighted, noting that a framework must be created in order to determine subsequent next steps and to canvass the public in a meaningful and robust way.

Chief Sloly noted the need to balance budgetary pressures, specifically finding the maximum value while meeting the needs of the public as well as fulfilling statutory requirements.

It was decided that the working group will consist of L.A. Smallwood and B. Johnson from the Board, and Chief Sloly alongside CAO Letourneau from the Service. It was clarified that the entirety of the Board would be notified in advance of meetings, however the small size of the group is intended to allow for maximum scheduling flexibility. CFO Rogers will likely be included.

The working group will help establish a framework in which budgetary work will be completed. They will then bring this framework forward to a future meeting of the Finance and Audit Committee. Should the Committee approve the framework, it will then be presented before the entire Board for approval.

The need to start public consultation as soon as possible was identified as a driving factor for getting this process underway. A point was made that the

general desire echoed by the community last fall was one of savings and cost-cutting. The Mental Health Strategy was cited as one of the ways to reduce the OPS budget moving forward, however it was explained that this might not be a realistic approach or outcome for 2022 as the strategy will still be in its early stages. It was stated that while public input is an important piece, it is not the only contributing factor. The Board and Service must also consider legislative and technical requirements.

Another cost-cutting avenue to be explored will be the hiring of civilians in place of sworn officers. It was noted that while cost-saving and value may be an outcome, it should not be the sole purpose of civilianization.

That the Finance and Audit Committee:

- 1) Establish the membership of a working group to determine how the 2022 Ottawa Police budget could be reduced or frozen at 2021 levels (Motion M-20-07);**

CARRIED

- 2) Receive this item for discussion.**

RECEIVED

2. 2021 ANNUAL AUDIT PLAN

Report

A question was raised regarding how objective assurance and advice, as noted in the report, will be achieved in the completion of the 2021 audit plan. Chief Sloy stated that it was meant to be an internal audit conducted by an OPS staff member. However, he also explained that the auditor is a certified professional accountant who is bound by a professional code of ethics. Further, he explained that this process meets the standards required for an internal audit and in that respect both the Board and the public should have confidence in the plan.

When asked whether auditing the emergency preparedness plan was considered, CAO Letourneau explained that the internal audit plan is closely linked and integrated with the OPS risk management planning process. It was further stated that the OPS have a single internal auditor who has the capacity

of conducting three significant audits on an annual basis. At this time, two of the three audits have been decided on. They have withheld committing to the third subject to allow needs to be addressed as they surface. It is also difficult to audit emergency preparedness while still under an ongoing emergency.

In terms of how the priorities for the audit are chosen, the Service solicits input from all leaders across the organization internally and they consider the feedback received through various consultation processes throughout the year when deciding what to audit.

Clarification regarding how the OPS audit process differs from that of the City of Ottawa was requested after concern was expressed related to the small size of the report. The Chief explained that the audit is a function of his executive team and ultimately it is he that is responsible for it. The audit does not belong to the Board and it is for that reason that they are not consulted on it beyond this item.

A point was raised that an additional audit process belonging to the Board that could exist within their legislated framework ought to be explored. It was requested that the Board reach out to David White to ensure the Board is fulfilling their obligations.

When asked whether the auditor could report back to the Board upon completion, Chief Sloy said that anything non-confidential could certainly be presented at a future meeting.

Additional external audit processes that the OPS participate in were then noted. The OPS is a part of the City of Ottawa external financial audit on an annual basis.

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

CARRIED

OTHER BUSINESS

There was no other business.

NEXT MEETING

Ottawa Police Services Board **Finance and Audit Committee**

Minutes 13

Thursday, 11 February, 2021

To be determined

ADJOURNMENT

The meeting adjourned at 3:50 p.m.

DRAFT