

Report to / Rapport au:

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

24 January 2022 / 24 janvier 2022

Submitted by / Soumis par:

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

Contact Person / Personne ressource:

**John Steinbachs, Executive Director of Strategy & Communications
*SteinbachsJ@ottawapolice.ca***

SUBJECT: 2022 ANNUAL AUDIT PLAN

OBJET: PLAN DE VÉRIFICATION ANNUEL DE 2022

REPORT RECOMMENDATIONS

That the Ottawa Police Services Board approve the 2022 Annual Audit Plan as endorsed by the Finance and Audit Committee (FAC).

RECOMMANDATIONS DU RAPPORT

Que la Commission de services policiers approuve le Plan de vérification annuel de 2022 tel que soutenu par le Comité des finances et de la vérification (CFV).

BACKGROUND

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

DISCUSSION

Through independent and objective assurance and advice, IA supports the Ottawa Police Service's (OPS) commitment to protect the safety and security of our communities through trust-based community partnerships that co-produces improved community safety and well-being.

IA is a business partner with a sound understanding of the OPS strategy and its associated risks. IA ensures that the OPS' system of internal controls are adequate and effective, while also providing insight on the values and behaviours that drive our strategy. In carrying out its function, IA 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 2022 Plan. This included:

- Inputs from senior leadership and the Executive Command;
- Reviewing past enterprise risk reports (strategy, governance, financial, legislative changes, human resources, community policing, intelligence and investigations, information, and technology);
- Reviewing ePMO project dashboards and management of efficiency program items;
- Reviewing 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 2022 Plan includes two operational engagements and one legislated audit of the Property and Evidence Control Facility (LE-020). Ongoing follow-up and monitoring activities remain a critical function of IA. This ensures management action plans are implemented as committed. The two operational engagements have been prioritized to support the Board's direction and allow the OPS to achieve the \$7.1M efficiency target this year.

2022 Audit Priorities

Audit of Purchasing Cards (P-Card)

To evaluate the effectiveness of controls to mitigate business risks associated with the use and administration of P-Cards.

Audit of Time and Attendance

To assess the level of compliance with established policies and guidelines and evaluate the effectiveness of controls and monitoring practices related to time and attendance.

Audit of Property and Evidence Control

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

Consulting Activities

The plan is flexible to accommodate emerging priorities 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 plan was presented to the Board's 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 2022 Audit Plan.

CONCLUSION

The OPS is committed to implementing the significant changes that are required to improve service and build trust within the community. The 2022 Audit Plan is aligned with the strategic direction and will contribute to improved controls, processes and performance through procedural revisions and implementation of IA recommendations. The IA is a key function that supports the organization's vision of being a trusted partner in community safety.