

Report to / Rapport au:

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

13 January 2022 / 13 janvier 2022

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: 2022 ANNUAL AUDIT PLAN

OBJET: PLAN DE VÉRIFICATION 2022

REPORT RECOMMENDATIONS

That the Finance and Audit Committee endorse the Audit Plan and forward to the Ottawa Police Services Board for approval.

RECOMMANDATIONS DU RAPPORT

Que le Comité des finances et de la vérification recommande l'approbation du Plan de vérification annuel de 2022.

BACKGROUND

To support the requirements set out in Ministry Standards Regulation s35 and Board Policy CR-9, the Ottawa Police Services Board (Board) 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 organization's 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 Ottawa Police Service (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 behaviors that drive 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 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 efficiency program items;
- Reviewing board inquiries and budget documents;
- Research around internal audit trends across public safety; and
- Review of audit work plans from other agencies/ municipalities.

Detailed below, the 2022 Plan includes one operational engagement and one legislated audit of the Property and Evidence Control Facility (LE-020). Ongoing follow-up and monitoring activities remain a critical function of Internal Audit. This ensures management action plans are implemented as committed.

2022 Audit Priorities

Audit of Property and Evidence Control

To provide assurance on the sufficiency of controls over the evidence and control facility and compliance with regulatory requirements.

Audit of Corporate Credit Cards

To provide assurance on the sufficiency of controls for corporate credit cards and the management of the program.

Audit of Time and Attendance

To assess compliance with established policies and guidelines and evaluate the effectiveness of controls and monitoring practices.

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 is also 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 immediate financial implications forecasted for the 2022 Audit Plan.

CONCLUSION

The OPS is committed to implementing 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. IA is a key function that supports the organization's vision of being a trusted partner in community safety.