



Office of the Auditor General

**Follow-Up Audit: Governance Audit of the
Ottawa Police Services Board**

February 2007

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BACKGROUND

On February 28, 2005, the Ottawa Police Services Board (the Board) formally requested that the Auditor General complete an audit of the governance structure and practices of the Board. The objective of the audit was to examine the current governance structures and practices to ensure that the Board is equipped to provide effective direction, support, and oversight to the Ottawa Police Service (OPS). The current governance structures and practices were assessed against best practices, not against the practices of other Police Services Boards.

The audit was conducted within the context of the *Ontario Police Services Act*, which sets out the role and authority of the Police Services Boards.

On December 19, 2005, the Board received the Auditor General's final report on the Governance Audit of the Ottawa Police Services Board.

2006 FOLLOW-UP AUDIT

The Office of the Auditor General has now completed a follow-up on the 2005 audit. The objective of the follow-up audit was to assess the adequacy of the actions taken to implement the audit recommendations.

REPORT ORGANIZATION

The report is organized into three sections described below. The general observations for each of the areas reviewed are as follows:

Section 1 – General Observations: The Auditor General's overall assessment of the follow up action taken by the Board to implement the Audit Report recommendations

Section 2 – Summary of Audit Criteria: A summary of the audit criteria used to assess the governance structure and practices of the Board.

Section 3 – Assessment of Implementation Plan: The Auditor General's comments on the follow up action and status of each audit report recommendation.

SECTION 1: General Observations

Overall, the Office of the Auditor General is very pleased with the Board's response to the Governance Audit and the actions that have been taken to implement the recommendations outlined in the report.

Following the presentation of the Governance Audit Report to the Board in December 2005, a detailed implementation plan was developed and presented at the January 2006 Ottawa Police Services Board Meeting. The plan included a detailed Board response to each of the audit recommendations along with a timeline for implementation.

Under the leadership of the Chair of the Board, who was newly appointed during the Governance Audit, the Board has been committed to building and sustaining a framework of good governance. The Board's Executive Director has also been instrumental in the development and execution of the implementation plan.

The Board has accomplished a lot over the last year and has made significant progress in implementing the audit report recommendations. Some of the key accomplishments we noted during the follow up audit include:

- **Re-establishment of the Board's Committee's** – The follow up audit has identified that a detailed terms of reference for each of the Board's four standing committees has been developed and included in the Board Policy Manual. The committees have been much more active and meeting regularly to address the audit report recommendations. In early 2007, a formal workplan will be developed for each of the committees that will detail the annual meeting schedule, committee goals, and performance objectives.
- **Development of the Audit Policy** – The Board approved the new Audit Policy on 27 March 2006 and incorporated it into the Board Policy Manual. As well, OPS Senior Management has provided regular updates to the Board on the status of the internal audit function.
- **More strategic agenda items** – the Board approved a report on 25 September 2005 that included recommendations to enhance the strategic focus and efficiency of Board meetings. A review of the Board Agendas for 2006 shows that an effort has been made to include more strategic agenda items such as on-time quarterly financial reports, status reports on the Business Plan, performance measurement framework and workplan, update on the long range financial plan and budget process, and quarterly performance reporting.
- **Aggressive oversight of agenda items** – The Board implemented a tracking process to ensure that agenda items are being included on the agenda in the originally established timeframe.
- **Increased focus on the Business Plan** – The Board received a report on 24 April 2006 that outlined the role of the Board and the Policy Committee in the development of the

Business Plan. The Chair of the Board also indicated that the Board as a whole has revisited the current Business Plan in detail and has made an effort to maintain a focus on the Business Plan while making decisions. The Chair also expressed interest in implementing an annual one-day “Board retreat” as an opportunity for the Board to review the Business Plan, revisit priorities, and set the overall agenda for the Board.

- **Higher attendance at training and conferences** – The Board has developed training requirements for Board members and attendance at training and conferences has increased over the last year (which will be reported on in the 2007 Annual Board Activity and Performance Report).
- **Revision of the Board Policy Manual** – The Board is conducting a comprehensive review of the Board Policy Manual, which includes a review of the Annual Board Planning Cycle to determine if changes are required. The revised Board Policy Manual will be finalized in early 2007.

The Chair of the Board recognizes that communicating to the public and making the work that is done at the Committee level transparent will be a challenge going forward. With the Committees now being more active, many of the issues are debated and discussed at the Committee level before reaching Board. As a result, certain issues may appear to receive little attention by the Board when in fact much of the work, discussion, and consideration of the issues is now occurring at the Committee level. The 2007 Annual Board Activity and Performance Report will be an opportunity for the Board to publicly communicate the time and effort dedicated by Board members and the Executive Director over the past year in addressing and implementing the audit report recommendations. Some additional suggestions for the Board to consider in addressing this communications challenge include:

- Providing a list of all the Board Committees on the Board’s website along with each Committee’s terms of reference and workplan;
- In addition to the Annual Board Activity and Performance Report, present a mid-year report outlining the Board’s time and effort; and,
- Bring Committee reports forward to the Board with a recommendation for action, much like Committee reports brought before Council.

The one recommendation that has not been addressed is recommendation 10.1 recommending “that the Board review the July 2005 Audit of the Budget Development Process at the OPS and ensure timely implementation of the recommendations”. The general management response from the OPS for this audit indicated that the recommendations would be addressed in 2006. At the June 2006 Board meeting, a report titled “Update on Budget Development Process Audit” was presented to Board indicating action would now be taken on the recommendations in 2007. The minutes from the meeting show that the Board received the report with very little discussion or questioning of staff as to why the recommendations have not been implemented as planned.

SECTION 2: Summary of Audit Criteria

In the Governance Audit of the Ottawa Police Services Board, the Auditor General used criteria to assess the current governance structures and practices against best practices, and not against the practices of other Police Services Boards.

The table below presents each of the audit criteria used to assess the governance structure and practices of the Board in the 2005 audit and the results of each criteria in the 2006 follow up audit.

Table 1 – Summary of Audit Results by Criterion

AUDIT CRITERIA	2005 AUDIT RESULTS	2006 FOLLOW UP AUDIT RESULTS
1. Are the responsibilities, roles, and duties of Board Members clearly defined and understood, including:		
• Have individual Board member duties and responsibilities been clearly defined?	Achieved	Achieved
• Do members of the Board fully understand their responsibilities as specified in the Act?	Not Achieved	Achieved
• Has the Board established clear policies and procedures to guide it in carrying out its role?	Not Achieved	Achieved
• Is there a transparent and clear structure of responsibility that differentiates between what the Board can do and what managers and employees can do?	Achieved	Achieved
• Does the Board and the sub-committees have clearly defined terms of reference?	Not Achieved	Achieved
• Does the Board have appropriate communications with Council?	Achieved	Achieved
• Does the Board exercise a sufficiently independent voice that is not unduly influenced by senior management?	Not Achieved	Achieved
• Does the Board operate in an atmosphere of openness and trust?	Achieved	Achieved
2. Is there appropriate Board membership, composition, and selection, including:		
• Have Board member qualifications and competencies been clearly articulated?	Achieved	Achieved
• Are the committees that have been established to assist the Board sufficient to ensure adequate and effective governance?	Not Achieved	Achieved

AUDIT CRITERIA	2005 AUDIT RESULTS	2006 FOLLOW UP AUDIT RESULTS
<ul style="list-style-type: none"> Does the Board have at least one member with financial expertise, including knowledge of accounting practices, financial controls, and financial analysis? 	Achieved	Achieved
<ul style="list-style-type: none"> Does the Board have a search or nominating committee that is responsible for selecting Board members? 	Not Achieved	Achieved
<ul style="list-style-type: none"> Is the orientation for Board members adequate? 	Achieved	Achieved
<ul style="list-style-type: none"> Is the ongoing training for Board members adequate? 	Not Achieved	Achieved
3. Is the Board evaluation process adequate, including:		
<ul style="list-style-type: none"> Have annual objectives and/or performance indicators for the Board been established? 	Not Achieved	Achieved
<ul style="list-style-type: none"> Is there a process for and annual self-evaluation of the Board's and/or individual member performance? 	Not Achieved	Achieved
<ul style="list-style-type: none"> Is there a regular review undertaken regarding the quality of the agenda and minutes? 	Achieved	Achieved
<ul style="list-style-type: none"> Does the Board periodically assess its approach on how it reviews financial and budget information? 	Not Achieved	Achieved
<ul style="list-style-type: none"> Are there processes are in place for external audit or review? 	Not Achieved	Achieved
4. Is there appropriate conduct of Board meetings and recording information, including:		
<ul style="list-style-type: none"> Do meeting agendas focus on strategic, substantive issues? 	Not Achieved	Achieved
<ul style="list-style-type: none"> Do meetings afford Board members adequate opportunity to provide meaningful input and provide a forum for raising and discussing significant issues? 	Achieved	Achieved
<ul style="list-style-type: none"> Is the quality and timeliness of information provided to Board members adequate? 	Achieved	Achieved
<ul style="list-style-type: none"> Are minutes of the previous meeting approved at the following meeting? 	Achieved	Achieved
<ul style="list-style-type: none"> Is responsibility for any required action clearly indicated in the minutes? 	Achieved	Achieved
<ul style="list-style-type: none"> Are the Board meetings well attended by Board members? 	Achieved	Achieved
<ul style="list-style-type: none"> Is there a high level of member participation at Board meetings? 	Achieved	Achieved
<ul style="list-style-type: none"> Is there an adequate process for recording, tracking, and following up on an interest? 	Not Achieved	Achieved

AUDIT CRITERIA	2005 AUDIT RESULTS	2006 FOLLOW UP AUDIT RESULTS
5. Does the Board play an adequate role in strategic planning and performance measurement, including:		
• Does the Board have an adequate role in budget direction?	Not Achieved	Achieved
• Does the Board have an adequate role in strategic planning?	Not Achieved	Achieved
• Does the Board have an adequate role in risk management?	Achieved	Achieved
• Does the Board play a role in setting “tone at the top”?	Achieved	Achieved
• Does the Board have an adequate role in performance measurement?	Not Achieved	Achieved
• Is there an effective process for evaluating the performance of the Chief?	Achieved	Achieved
• Is there an effective process for succession planning for senior staff?	Achieved	Achieved

SECTION 3: Assessment of Implementation Plan

The following table summarizes for each individual audit report recommendation:

- the Board response,
- the follow up action and status, and
- the Auditor General’s comments regarding the follow up actions and status.

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL’S COMMENTS
1.0 Roles and Responsibilities			
1.1 Develop a quality assurance process to ensure compliance to the Police Services Act and its regulation.	That the Board direct the Chief to report back with a plan to develop a quality assurance process, in consultation with the Board Policy Committee. Timeline: Q1 2006	Quality Assurance process approved by Board at 27 March 2006 meeting. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
1.2 Require OPS senior management to provide information to the Board on the status of the internal audit function. Furthermore, that the Board, with input from the Chief, develop an audit policy.	That the Board direct the Chief to report back with: a. a status report on the internal audit function b. recommendations for the development of an audit policy, in consultation with the Board’s Policy Committee. Timeline: Q1 2006	a. Status report on the internal audit function provided to Board at 27 March 2006 meeting. Status: Completed b. Audit Policy approved by Board at 27 March 2006 meeting and incorporated into Board Policy Manual. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
1.3 As per the Board Policy Manual, ensure at least one Board member is present when the Chief appears before Council.	That this section of the Board Policy Manual be revisited during the comprehensive review of the Board Policy Manual in 2006. Timeline: Q2-Q4 2006	A comprehensive review of the Board’s Policy Manual is currently in progress and this recommendation will be addressed as part of the review. Status: In Progress	The Auditor General is satisfied with the follow-up actions taken to address this recommendation.

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
2.0 Board Policies			
2.1 As per the Board Policy Manual, develop a process to review and update (if required) all Board policies annually.	That a process for regular review of all board policies be addressed as part of the comprehensive review of the Board's policy model in 2006. Timeline: Q2- Q4 2006	A comprehensive review of the Board's Policy Manual is currently in progress and this recommendation will be addressed as part of the review. Status: In Progress	The Auditor General is satisfied with the follow-up actions taken to address this recommendation.
3.0 Committee Structure			
3.1 Develop a detailed terms of reference for each of the committees to be included in the Board Policy Manual.	That terms of reference for each of the Board's committees (budget, complaints, HR and policy) be developed in consultation with OPS staff. Timeline: Q2 2006	Detailed terms of reference for each of the Board's 4 standing committees have been developed for inclusion in the Board's Policy Manual and were approved at the 26 June 2006 Board meeting. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
3.2 Review the committee structure on a regular basis to assess its appropriateness.	That a schedule for regular review of the committee structure be developed and incorporated into board policies. Timeline: Q2 2006	The committee structure was reviewed during the development of committee terms of reference, and a schedule for ongoing regular review of the committee structure has been included in the terms of reference for the Policy Committee, approved on 26 June 2006. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
4.0 Board/OPS Senior Management Relationship			
4.1 Maintain a sufficiently independent voice from OPS senior management.	Agreed. Sections 1.2.4, 1.4(b), 1.7.3, 2.1, 2.2 and 3.8 of the Board's Policy Manual address Board / Chief relations and communications.	Board members have been reminded of the applicable sections of the Board Policy Manual. Status: Addressed	The Auditor General is satisfied with the follow-up actions taken to address this recommendation.

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
4.2 As per the Board Policy Manual, adhere to its protocol for communications with the Chief.	<p><i>Timeline: Ongoing</i></p> <p>Agreed. Sections 1.2.4, 1.4(b), 1.7.3, 2.1, 2.2 and 3.8 of the Board's Policy Manual address Board / Chief relations and communications.</p> <p><i>Timeline: Ongoing</i></p>	<p>Board members have been reminded of the applicable sections of the Board Policy Manual.</p> <p>Status: Addressed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to address this recommendation.</p>
5.0 Board Member Appointments			
5.1 Determine the collective skill set required for the Board to successfully achieve its mandate of providing sound governance and oversight to the Ottawa Police Service.	<p>That a collective skill set be developed and submitted to the board for approval.</p> <p>Timeline: Q3 2006</p>	<p>A competency/skill composite for the Board has been developed and was approved at the Board's 25 September 2006 meeting.</p> <p>Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.</p>
5.2 Develop a detailed job description for Board members that outlines expected workload, time commitment, and remuneration, including all activities that Board members may be required to participate in such as training, conferences, committee work, ceremonial events, and other relevant activities.	<p>That a detailed job description for board members be prepared & submitted to the board for approval.</p> <p>Timeline: Q3 2006</p>	<p>A detailed job description for Board members has been developed and was approved by the Board at its 25 September 2006 meeting.</p> <p>Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.</p>
5.3 Determine, each time a vacancy is about to occur, the required skill set that is necessary to achieve the collective skill set of the Board, and provide that information to the appointing	<p>That prior to each municipal election and the end of provincial appointees' terms, the board determine the skill set required at that time and forward it to the appointing body.</p>	<p>The collective skill set of current Board members will be determined in October/November 2006.</p> <p>Status: To Be Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to address this recommendation.</p>

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
body, along with the Board member job description.	Timeline: Fall 2006 and then as required		
6.0 Board Member Training			
6.1 Specify Board member training requirements.	That training requirements be determined and submitted to the board for approval. Timeline: Q1 2006	Training requirements have been developed and were approved by the Board at the 27 February 2006 meeting. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
6.2 Report annually (and publicly) on individual member training, and training of the Board as a whole.	That reporting on board training be included in the annual Board Activity Report (see recommendation 7.2) Timeline: Q1 starting in 2007	Board staff have been recording Board activity and training on a monthly basis and will be preparing an Activity Report to be submitted to the Board in 1Q 2007. Status: To Be Completed	The Auditor General is satisfied with the follow-up actions taken to address this recommendation.
7.0 Board Evaluation Process			
7.1 As per the Board Policy Manual, determine performance evaluation measures and conduct a formal Board evaluation annually.	<p>a. That performance evaluation measures be determined and submitted to the board for approval. Timeline: Q1 2006</p> <p>b. That the Board conduct a formal evaluation annually. Timeline: Q4 annually</p>	<p>a. A Performance Evaluation process was approved by the Board at its 27 March 2006 meeting along with a direction to the Policy Committee to develop a Performance Evaluation measurement tool. The tool has been completed and will be utilized in November/ December as part of the approved process. Status: Completed</p> <p>b. Formal evaluation to be conducted in 4Q. Status: To Be Completed</p>	The Auditor General is satisfied with the follow-up actions taken to address this recommendation.

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
<p>7.2 Report the results of the performance evaluation in a Board Activity Report in its public agenda. In addition to the performance evaluation results, the report should include information on such things as:</p> <ul style="list-style-type: none"> – Board activities (e.g., number of Board meetings held, number of community meetings held, ceremonial events attended, number of Council presentations, etc.) – Hours of commitment – Board training (see recommendation # 6) 	<p>a. That recommendations for the content of the Board Activity Report be drafted and submitted to the board for approval.</p> <p>Timeline: Q1 2006</p> <p>b. That an annual Activity Report be submitted to the Board & Council.</p> <p>Timeline: Q1 starting in 2007</p>	<p>a. Indicators of Board activity have been determined and were approved by the Board at its 27 February 2006 meeting.</p> <p>Status: Completed</p> <p>b. An annual Activity and Performance Report is scheduled to be submitted to the Board in 1Q 2007.</p> <p>Status: To Be Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to address these recommendations.</p>
8.0 Board Meetings			
<p>8.1 As per the Board Policy Manual, adhere to the Annual Board Planning Cycle (section 1.6).</p>	<p>Agreed.</p> <p>That the Annual Board Planning Cycle be reviewed as part of the comprehensive review of the board policy manual in 2006.</p> <p>Timeline: Q2-Q4 2006</p>	<p>The Annual Board Planning Cycle is being reviewed as part of the comprehensive review of the Board's Policy Manual currently in progress to determine whether changes are required. However, draft workplans for 2007 have already been prepared for the Board and its standing committees and will be finalized in 4Q.</p> <p>Status: In Progress</p>	<p>The Auditor General is satisfied with the follow-up actions taken to address this recommendation.</p>

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
<p>8.2 Review the agenda, taking into consideration the need to include more strategic agenda discussions.</p>	<p>That the agenda be reviewed to determine ways to include more strategic discussions. Timeline: Q1 2006</p>	<p>The agenda has been reviewed to determine ways to include more strategic discussions and this was the subject of a report approved by the Board at its 25 September 2006 meeting. Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.</p>
<p>8.3 As per the Board Policy Manual, exercise more aggressive oversight of reporting to the Board by ensuring that the Executive Director organize and maintain an annual calendar of monitoring and other reports to be received by the Board. Furthermore, that the Board require reports to appear as an agenda item on the date they are scheduled to appear, and require OPS senior management to formally respond if a report is not going to meet a scheduled deadline.</p>	<p>a. That the Executive Director be directed to organize, in consultation with OPS staff, and maintain an annual calendar of monitoring requirements and deadlines for other reports. b. That the Chief of Police be directed to ensure the schedule is adhered to or that a formal response is provided if a report is not going to meet a scheduled deadline. Timeline: Ongoing</p>	<p>a. A Calendar of Monitoring Requirements has been prepared and was received by the Board at its 29 May 2006 meeting. It will be updated annually each January. Status: Completed b. The Chief has been advised of this direction and the Calendar includes a statement to that effect. Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.</p>
<p>8.4 Review the format of the Chief's verbal report, taking into consideration the principles of meeting effectiveness.</p>	<p>That the format of the Chief's verbal report be reviewed. Timeline: Q2 2006</p>	<p>The format of the Chief's verbal report was reviewed in conjunction with Recommendation 8.2 and was addressed in the same report approved by the Board at its 25 September 2006 meeting. Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to address this recommendation.</p>

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
9.0 Recording and Tracking Requests			
<p>9.1 Direct the Executive Director to present a report at each Board meeting that lists all the outstanding inquiries and resolutions, as a regular agenda item.</p>	<p>That the Executive Director be directed to present a report at each board meeting listing all outstanding inquiries and motions. Timeline: Monthly, beginning March 2006</p>	<p>A report containing a list of all outstanding inquiries and motions has been submitted to the Board at each monthly meeting since March 2006. Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.</p>
<p>9.2 Review the current list of outstanding inquiries and resolutions and determine which ones require action.</p>	<p>That the current list of outstanding inquiries and resolutions be reviewed. Timeline: Q1 2006</p>	<p>The list was reviewed by the Board's Executive Director and Chief's Executive Officer and the findings reported to the Board at its 27 March 2006 meeting. Status: Completed</p>	<p>The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.</p>
10.0 Budget Direction			
<p>10.1 That the Board review the July 2005 Audit of the Budget Development Process at the Ottawa Police Service and ensure timely implementation of the recommendations.</p>	<p>That the Budget Development Process Audit recommendations be reviewed to ensure timely implementation, and that the role of the Board & Budget Committee in the budget development process be determined in time to be implemented for the 2007 budget process. Timeline: Q2 2006</p>	<p>Board's newly named Finance and Audit Committee met with OPS staff to review the status of the Budget Development Process Audit recommendations, and determined the role of the Committee and Board in that process. This was the subject of a report to the Board at its 26 June 2006 meeting. Status: Completed</p>	<p>The Auditor General feels that the Board needs to play a more aggressive oversight role in following up on the delayed implementation of many of the Budget Development Process Audit recommendations. The general management response indicated that the recommendations would be addressed in 2006 and many of the recommendations have not yet been implemented.</p>

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
11.0 Strategic Planning			
11.1 Clarify its role in developing, challenging, and debating the Business Plan.	That the Policy Committee clarify the Board's role and responsibilities within the Business Plan development framework and report back to the board. Timeline: Q1 2006	The role of the Board and Policy Committee in the Business Plan development framework has been determined and was the subject of a report to the Board on 24 April 2006. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
11.2 Ensure that status reporting against the Business Plan is included in the agenda at the scheduled time.	<p>a. That status reporting on the Business Plan be incorporated into the monitoring schedule to be developed (see recommendation 8.3) Timeline: Q2 2006</p> <p>b. that the Chief thereafter be directed to provide status reports at the scheduled time. Timeline: Ongoing</p>	<p>a. Semi-annual status reporting on the Business Plan has been incorporated into the Calendar of Monitoring Requirements approved by the Board on 29 May 2006. Status: Completed</p> <p>b. The Chief was formally given this direction in a report approved by the Board at its 24 April 2006 meeting. Status: Completed</p>	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
11.3 Require OPS senior management to link reports that are brought before the Board to the Business Plan, where appropriate.	That the Chief of Police be directed to present options to the Policy Committee, for the Board's consideration. Timeline: Q1 2006	In a report approved by the Board at its 24 April 2006 meeting, the Chief was directed to link reports to the Board to the Business Plan, where appropriate, by including a standard line or footnote in those reports indicating how the report links to the Plan, and that the semi-annual status reports include a list of reports submitted to the Board in that reporting period that had links	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.

AUDIT RECOMMENDATIONS	BOARD RESPONSE	FOLLOW UP ACTION AND STATUS	AUDITOR GENERAL'S COMMENTS
		to the Business Plan. Status: Completed	
12.0 Performance Measurement			
12.1 Work with OPS senior management to determine an appropriate timeframe for developing the Performance Measurement Framework and the reporting of it.	That board representatives meet with OPS staff to determine an appropriate timeframe and workplan for completing the Performance Measurement Framework and report back to the Board. Timeline: Q1 2006	A report outlining the timeframe and workplan for completing the Performance Measurement Framework was received by the Board at its 25 September 2006 meeting. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.
12.2 Add one more representative to the Citizens' Advisory Committee on Performance Measurement Committee.	That the Board appoint a second representative to the Committee at the 16 January 2006 meeting. Timeline: Q1 2006	The Board appointed a second representative, H. Jensen, at its meeting on 16 January 2006. Status: Completed	The Auditor General is satisfied with the follow-up actions taken to implement this recommendation.