



STAFF REPORT INFORMATION ONLY

Results of Follow-up on Previous Auditor General Audit Recommendations

Date:	April 4, 2008
To:	Toronto Police Services Board
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

This report provides the results of our annual follow-up process regarding the status of audit recommendations made by the City's Auditor General to the Toronto Police Services Board from January 1, 1999 to June 30, 2007.

The result of our review shows that Toronto Police Service staff have implemented all of the recommendations made in audit reports issued by the Auditor General's Office and included in this follow-up process. Audit recommendations fully implemented since our last follow-up review are listed in Attachment 1.

FINANCIAL IMPACT

There is no financial impact resulting from the receipt of this report.

ISSUE BACKGROUND

The Auditor General conducts an annual follow-up process to ensure management has taken appropriate action to implement recommendations contained in previously issued audit reports.

In accordance with the Auditor General's Work Plan, we have reviewed the status of outstanding audit recommendations made by the City's Auditor General to the Toronto Police Services Board from January 1, 1999 to June 30, 2007.

We conducted this follow-up audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained and reviewed provides a reasonable basis for our findings and conclusions based on our audit objectives.

While the Auditor General has performed several audits at the Toronto Police Service, the authority to conduct independent audits was restricted by the City of Toronto Act which came into effect on January 1, 2007. Under the new legislation the Auditor General does not have the authority to access police records or data. However under the Police Services Act, the Toronto Police Services Board as the governing body may request the Auditor General to perform independent audit work at the Toronto Police Service.

In conducting this follow-up review, the Auditor General's Review of the Investigation of Sexual Assaults and the Review of Police Training have been excluded from this follow up process. The reasons these reviews have been excluded from the follow-up process are described below.

Review of the Investigation of Sexual Assaults – Toronto Police Service

In 1999, the Auditor General issued a report entitled "Review of the Investigation of Sexual Assaults – Toronto Police Service" which contained 57 recommendations. The Auditor General issued a follow-up report on these recommendations to the Toronto Police Services Board in February 2005. This follow-up found the Toronto Police Service had not addressed all of the original 57 audit recommendations and included 25 additional recommendations. The Toronto Police Services Board requested the Auditor General to conduct a further follow-up audit on this matter within three years. This follow-up work is included in the Auditor General's 2008 audit work plan.

Review of Police Training - Opportunities for Improvement – Toronto Police Service

The Auditor General issued the Review of Police Training – Opportunities for Improvement at the January 2007 meeting of the Toronto Police Services Board. At this meeting the Board adopted the 39 recommendations included in the report and approved a motion for the Auditor General to perform a follow up in 18 months. The Auditor General is planning to include this work in the 2009 audit work plan.

COMMENTS

The Auditor General's follow-up review process requires that management provide a written response on the status of each recommendation contained in the audit reports previously issued and included in this follow up period. Where management indicated that a recommendation was not implemented no audit work was performed. For those recommendations noted as implemented, audit staff conducted testing to verify

management's assertions. Table 1 shows the results of the follow-up on the one outstanding audit recommendation for the Toronto Police Service. The audit recommendation that has been fully implemented since our last follow-up is listed in Attachment 1.

Table 1:

RESULTS OF THE CURRENT REVIEW

Report Title and Date	Total	Previously Reported		Results of Current Review		
		Fully Implemented	Not Applicable	Fully Implemented	Not Fully Implemented	Not Applicable
Enterprise Case and Occurrence Processing System (eCOPS) – Toronto Police Service - 2005	32	30	1	1		
Total	32	30	1	1		

For the two reports issued in this reporting period but excluded from this follow up process, the Auditor General will be following up and reporting to the Toronto Police Services Board separately regarding the status of the recommendations in each report.

CONCLUSION

A consolidated report which includes follow-up results for all outstanding Auditor General recommendations for the City and its Agencies, Boards and Commissions will be tabled at the July 10, 2008 meeting of the Audit Committee. The results of the current follow-up review for the Toronto Police Service will be included in that report.

CONTACT

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SIGNATURE



Jeffrey Griffiths, Auditor General

ATTACHMENTS

Attachment 1: Toronto Police Service, Audit Recommendations – Fully Implemented

**TORONTO POLICE SERVICE
RECOMMENDATIONS - FULLY IMPLEMENTED**

Report Title: **Review of the Enterprise Case and Occurrence Processing System (eCOPS) Project – Toronto Police Service**

Report Date: **April 29, 2005**

Recommendation:

- (12) The Chief Administrative Officer, in consultation with the City's Commissioners, identify areas where departments have skill shortages or insufficient staff resulting in the consistent and extensive long-term use of consultants and:
- (a) present the appropriate business cases justifying meeting long-term operational demands by increasing staffing levels, such increases to be financed by the transfer of funds from consulting budgets to salaries and wages budgets;
 - (b) where possible, ensure sufficient City staff are trained in skills required frequently and on a long-term basis, thus reducing the City's reliance on consultants to perform such duties; and
 - (c) ensure that the continuous operation of critical management information systems is not dependant upon a single individual consultant.