



STAFF REPORT INFORMATION ONLY

Results of Follow-up on Previous Audit Recommendations

Date:	May 10, 2010
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 Auditor General to the Toronto Police Services Board from January 1, 1999 to June 30, 2009.

The results of our review indicate that Toronto Police Service staff have implemented seven of the nine audit recommendations made in the Auditor General's audit reports entitled "Court Services Review" and "Fleet Review" and included in this follow-up process. Audit recommendations fully implemented are listed in Attachment 1. Audit recommendations not fully implemented, as well as management's comments and action plan, are included in Attachment 2 and will be carried forward to our next follow-up review.

FINANCIAL IMPACT

There is no financial impact resulting from 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 since our last review in 2009.

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 provides a reasonable basis for our findings and conclusions based on our audit objectives.

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. These reviews have been excluded from this follow-up process for the reasons provided below.

Review of the Investigation of Sexual Assaults – Toronto Police Service

In 1999, the Auditor General, formerly the City Auditor, 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 the 57 recommendations to the Toronto Police Services Board in February 2005. This audit follow-up found the Toronto Police Service had not addressed all of the original audit recommendations. The Toronto Police Services Board requested the Auditor General to conduct a further follow-up audit on this matter. Our review on this further follow-up audit will be presented to the Toronto Police Services Board in a separate report in June 2010.

Audit of the Training Review – Opportunities for Improvement - Toronto Police Services

The Auditor General issued a report entitled "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 review. Our review on this follow-up audit will be presented to the Toronto Police Services Board in a separate report in June 2010.

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, audit work was not performed. For those recommendations noted as implemented, audit staff conducted testing to verify management assertions.

Table 1 represents the results of our current follow-up on audit recommendations for the Toronto Police Service.

Table 1: RESULTS OF THE CURRENT REVIEW

		Results of Current Review		
Report Title and Date	Total No. of Recs	Fully Implemented	Not Fully Implemented	Not Applicable
Court Services Review, June 12, 2008	5	3	2	0
Fleet Review, September 26, 2008	4	4	0	0
Total	9	7	2	0

A listing of audit recommendations implemented by the Toronto Police Service is included in Attachment 1. The audit recommendation not fully implemented, together with management's comments and action plan, are listed in Attachment 2 and will be carried forward to the next follow-up review.

A consolidated report will be tabled at the July 5, 2010 meeting of the Audit Committee on the results of the current follow-up of audit recommendations relating to the City's Agencies, Boards and Commissions for reports issued by the Auditor General's Office from January 1, 1999 to June 30, 2009. 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: Audit Recommendations – Fully Implemented

Attachment 2: Audit Recommendations – Not Fully Implemented

**TORONTO POLICE SERVICE
AUDIT RECOMMENDATIONS - FULLY IMPLEMENTED**

Report Title: Court Services Review – Toronto Police Service
Report Date: June 12, 2008

Recommendations:

- (1) The Toronto City Council, the Toronto Police Services Board and the Chief of Police continue to petition the Ontario Government in connection with the uploading of court security and prisoner transportation costs to the Province. Ongoing efforts be directed to the Provincial Municipal Fiscal and Service Delivery Review Team in connection with the transfer of responsibility for such funding from the Police Services Board to the Province of Ontario.
- (3) The Chief of Police review the recommendations contained in the report entitled “Review of Police Training, Opportunities for Improvement – Toronto Police Service” in order to ensure that the recommendations in the report which have relevance to court officer training are appropriately addressed.
- (4) The Chief of Police ensure that court officers are trained in use of force requirements every 12 months as required by legislation.

Report Title: Fleet Review – Toronto Police Service
Report Date: September 26, 2008

Recommendations:

- (1) The Chief of Police consider the integration of the SAP financial information system and the fleet management system, taking into account administrative efficiencies to be gained from integrating the two systems.
- (2) The Chief of Police ensure increased use of the fleet management information system functionality, and provide necessary system training to responsible staff.
- (3) The Chief of Police review projected costs of acquiring an automated fuel system. Factors such as staff related cost savings, the use of the City’s existing pricing arrangements for installing fuel monitoring devices and the City’s IT system support should be evaluated and included in the project’s business case for review by senior management and the Toronto Police Services Board.
- (4) The Chief of Police ensure internal controls be strengthened over material issuance and work order sign-off procedures.

ATTACHMENT 2

**TORONTO POLICE SERVICE
AUDIT RECOMMENDATIONS – NOT FULLY IMPLEMENTED**

Report Title: Court Services Review – Toronto Police Service
Report Date: June 12, 2008

Recommendation Not Fully Implemented	Management’s Comments and Action Plan/Time Frame
<p>(2) The Chief of Police evaluate in detail, and in consultation with the Auditor General, the cost saving opportunities identified in this report in the following areas:</p> <ul style="list-style-type: none"> - prisoner transportation; - courtroom security during weekdays, weekends and statutory holidays; and - court officer working lunches. <p>In conducting the evaluation, the Chief of Police review the documentation prepared by the Auditor General supporting these cost reductions. Where appropriate, such cost saving measures be implemented as soon as possible.</p>	<p>The response provided to the Auditor General through the PSB remains in effect. Prisoner Transportation Officers are used to assist in courthouse cells during times of reduced transportation demands. These temporary assistance opportunities cannot be scheduled or tracked due to the rapidly changing and unpredictable nature of providing prisoner transportation.</p> <p>The purpose of the Deployment Model was to determine the workload at each court location and distribute staff accordingly. Courthouse requirements are not static and change throughout the year. Members have been redeployed annually according to the model in 2008 and 2009. It is the intention of Court Services to maintain this practice into the future.</p> <p>Court Services is currently collecting and analyzing data to determine standard operating practices and identify and classify unpredictable transportation anomalies. At this stage of analysis and implementation, no measurable efficiencies are available.</p> <p>Action Plan/Timeline: end 2010. To be included in audit 2011 follow up review.</p>

	<p>Court Services has reviewed WASH court staffing and have nearly eliminated weekend call-backs. Previous to the audit, when a member booked off sick another member was called in to replace them. Since the audit, an additional Court Officer has been added to the weekend roster. There is no financial impact to the Unit as the added member is required to take a day off during the week. The cost savings generated by this initiative are estimated at \$50,000.</p> <p>Timeline mid 2010: Court Services will compile documents to show that we have almost eliminated WASH court callbacks.</p>
<p>(5) The Chief of Police review the training schedule for court officer trainers in order to ensure that the training time is commensurate with training demands.</p>	<p>Court Services undertook a review of the training section in 2008 to ensure an operationally relevant training curriculum. Court Services will provide the required documents during the Auditor General's follow up review in 2011.</p>