



# TORONTO STAFF REPORT

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April 2, 2007

To: Toronto Police Services Board

From: Auditor General

Subject: Results of the Auditor General's Follow-up on Recommendations Issued to the Toronto Police Services Board

Purpose:

To report on the results of the Auditor General's follow-up on audit recommendations previously made to the Toronto Police Services Board.

Financial Implications and Impact Statement:

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

Recommendations:

It is recommended that this report be received for information.

Background:

The Auditor General's Office has implemented a formalized follow-up process to ensure that management has taken appropriate action to implement recommendations contained in our audit reports.

In accordance with the Auditor General's Work Plan, we have reviewed the status of audit recommendations made by the Auditor General (formerly City Auditor) to the Toronto Police Service between January 1, 2000 and December 31, 2005. This review was conducted in accordance with generally accepted government auditing standards and was designed to provide reasonable assurance that management has adequately implemented our audit recommendations.

The follow-up review process required management to provide the Auditor General with a written response on the status of each recommendation contained in our audit reports. For those recommendations noted as implemented, specific audit work was conducted by staff of the Auditor General's Office in order to ensure that management's assertions were accurate. Where

management indicated that a recommendation was not implemented, no follow-up work was performed by the Auditor General's Office.

In conducting this follow-up review, there are two specific projects which have been excluded from this process for the following reasons:

#### 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 within three years. Consequently, this follow-up work will be addressed as part of the Board's request.

#### Audit of the Toronto Police Services Public Complaints Process

The Auditor General conducted a review of the Toronto Police Services Public Complaints Process in 2002. This report contained 28 recommendations. In June 2004, the Ontario Government requested the Honourable Patrick J. Lesage QC to review the provincial system dealing with public complaints regarding the police. Patrick Lesage's final report was issued in April 2005. As a result of this report, the provincial government proposed Bill 103, "an Act to establish an Independent Police Review Director and Create a New Public Complaints Process by Amending the Police Services Act". This Bill received first reading in early 2006 and will create a new legislative framework for the public complaints process. As a result of this new legislation, the public complaints process will change significantly. In this context, there seemed to be little merit in ensuring that the audit recommendations contained in the 2002 report have been implemented.

#### Comments:

The results from this audit follow-up process will be included in a report to Audit Committee in June 2007. That report will incorporate the status of audit recommendations made to the City's Agencies, Boards and Commissions. In future, the Auditor General will follow-up and report on the status of outstanding audit recommendations made to City Agencies, Boards and Commissions on an annual basis.

The following table shows the results of our follow-up of audit recommendations for the Toronto Police Services Board:

Report Title and Date	Audit Recommendations	Fully Implemented	Not Fully Implemented	Not Applicable
Review of Parking Enforcement Unit (January 4, 2000)	27	26	-	1
Review of Controls Relating to Overtime and Premium Pay (January 6, 2000)	16	15	-	1
Vehicle Replacement Policy – Toronto Police (June 21, 2000)	3	-	-	3
Revenue Controls Review (January 8, 2002)	5	5	-	-
Enterprise Case and Occurrence Processing System (eCOPS) Project Review (April 29, 2005)	32	30	1	1
<b>Total</b>	<b>83</b>	<b>76</b>	<b>1</b>	<b>6</b>

A listing of audit recommendations implemented by the Toronto Police Service is included in Attachment 1. The one recommendation that is not fully implemented, together with management's comments and action plan, is listed in Attachment 2 and will be carried forward to the next follow-up review. Attachment 3 contains recommendations which we will not follow-up further as we consider them to be no longer relevant.

Conclusion:

The audit follow-up review found that the Toronto Police Service has implemented 76 of 77 applicable recommendations made by the City of Toronto Auditor General between January 1, 1999 and December 31, 2005.

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List of Attachments:

- Attachment 1: Recommendations – Fully Implemented
- Attachment 2: Recommendations – Not Fully Implemented
- Attachment 3: Recommendations – Not Applicable

**Attachment 1**

**Toronto Police Services Board  
Audit Recommendations – Fully Implemented**

**Report Title:** Review of Parking Enforcement Unit, Toronto Police Service  
**Report Date:** January 4, 2000

**Recommendation:**

- (1) the Chief of Police report to the Policy and Finance Committee by September 30, 2000 on the results of the parking enforcement consolidation. The report should provide:
  - (a) a detailed analysis of the Parking Enforcement Unit's annual operating cost increase resulting from the consolidation;
  - (b) a comparison of the Parking Enforcement Unit's actual results with the projected financial and operational benefits included in the report which recommended the consolidation;
  - (c) any initiatives planned by the Parking Enforcement Unit to improve its operations and thereby reduce the annual cost of enforcement and optimize revenue to the City;
- (2) the Chief of Police review the current organizational structure of the Parking Enforcement Unit with a view to eliminating at least one level of management and the associated positions, reassess the number of area supervisors required, and report to the Policy and Finance Committee by September 30, 2000;
- (3) The Chief of Police report to the Policy and Finance Committee by September 30, 2000 on the progress of the civilianization of the Parking Enforcement Unit;
- (4) the Chief of Police review the administrative and support functions in the Parking Enforcement Unit with a view to rationalizing these services by re-deploying parking enforcement officers to direct enforcement duties and eliminating certain functions that could be more cost-effectively provided by the Toronto Police Service or the City, and report to the Policy and Finance Committee by September 30, 2000;
- (5) the Chief of Police report to the Policy and Finance Committee by September 30, 2000 on whether the current number of parking enforcement officers are sufficient to meet the enforcement requirements in the City, and the costs and benefits of any proposed changes in the unit's establishment, including the effect on total tag issuance;
- (6) the Parking Enforcement Unit review the level of enforcement activity during off-peak periods with a view to reducing the number of officers assigned during these periods and re-deploying the officers to other times when there is greater demand for enforcement;
- (7) the Parking Enforcement Unit consider assigning certain officers in each platoon with the responsibility of handling service calls and complaints, on a rotating basis, and having the remaining officers dedicated to tag issuance;
- (8) the Parking Enforcement Unit review the level of tag issuance by platoon supervisors and confirm the platoon supervisors' responsibilities in this regard;

- (9) the Chief of Police review the requirement for parking enforcement officers to report to their respective office at the start of each shift, and report to the Policy and Finance Committee by September 30, 2000 on the need for this procedure and the costs and benefits of other alternatives;
- (10) the Chief of Police, in consultation with the City's Executive Director, Facilities and Real Estate, assess and develop an action plan with respect to the office space requirements of the Parking Enforcement Unit and report to the Policy and Finance Committee by September 30, 2000 on the cost of terminating the current leases and the options available to the unit, including the costs and benefits of operating out of one location. The office space assessment should be completed in the context of the City's space rationalization plan, taking into account the unit's operational requirements, optimal location and the estimated cost of other locations, including City-owned properties;
- (11) the Parking Enforcement Unit charge City Finance the annual rental cost of the First Appearance Facilities, and the 2000 budgets of both the Parking Enforcement Unit and Parking Tag Operations Unit of City Finance be adjusted accordingly;
- (12) the Parking Enforcement Unit enhance the performance review process, currently being developed for implementation in 2000, to include other performance indicators and benchmarking with other comparable organizations, that would further assist in measuring the benefits and effectiveness of the unit;
- (14) the Parking Enforcement Unit, in consultation with the appropriate City officials, expedite the drafting of a uniform by-law that consolidates all existing parking-related by-laws of the former area municipalities.
- (15) the City's Chief Financial Officer and Treasurer enhance the current quarterly parking tag report submitted to the Administration Committee to include information on the average number of parking enforcement officers deployed each month, average issuance per officer, non-processible rate (broken down between officer controllable and non-controllable) and the absenteeism rate for the Parking Enforcement Unit; and that the unit provide the necessary information to City Finance in this regard;
- (16) the Parking Enforcement Unit establish an acceptable absenteeism rate and continue to monitor absenteeism in order to determine the effectiveness of the unit's absenteeism reduction initiatives and take any additional action required. In addition, the absenteeism rate should be compared periodically to other comparable organizations and jurisdictions;
- (17) the City's Executive Director, Human Resources, report to the Administration Committee by September 30, 2000 on a framework for reporting absenteeism across the corporation, which should include the development of appropriate definitions and reporting guidelines, to enable a meaningful comparison of absenteeism among the various departments, agencies, boards and commissions;
- (18) the Parking Enforcement Unit investigate the reasons for unmatched data between the City Parking Tag Management System and the Toronto Police Service Data Entry Control System and take appropriate action to ensure that the unit's Parking Information System contains a more accurate and complete record of parking tag information;
- (19) the Parking Enforcement Unit implement procedures to ensure that the parking tag information received from the City Parking Tag Management system is complete;

- (20) the Parking Enforcement Unit, in consultation with appropriate Toronto Police Service personnel, review the current overhead charges in detail and determine whether a more reasonable basis of allocation can be used to fairly reflect the actual costs of the services provided to the unit. Support for the basis of allocation should be documented in writing and reviewed annually, making appropriate changes as required;
- (21) Parking Enforcement and City Parking Tag Operations staff meet with potential hand-held ticket issuing equipment suppliers to explore possible solutions that would enable the paper used by hand-held ticket issuing equipment to be processed through the banking system;
- (22) the Chief of Police, in consultation with the City's Chief Financial Officer and Treasurer, prepare a complete cost benefit analysis and identify any issues with respect to the use of hand-held ticket issuing equipment by parking enforcement officers, and report to the Policy and Finance Committee by September 30, 2000;
- (23) the Parking Enforcement Unit develop a strategy to promote the use of certified municipal law enforcement agencies by property owners and develop appropriate policies and procedures to monitor the performance of these agencies;
- (24) the Parking Enforcement Unit expedite the finalization of the by-laws with respect to unifying parking enforcement activities on private property and defining the role and responsibilities of the Chief of Police in the Municipal Law Enforcement Officer Program, so that these by-laws are submitted to City Council for approval by September 30, 2000;
- (25) the Parking Enforcement Unit enhance the performance standards used by the unit to include the level of non-processible tags issued by municipal law enforcement officers;
- (26) the Parking Enforcement Unit develop an implementation plan with specific timelines to address the recommendations contained in this report, such that the resulting budgetary adjustments are incorporated and considered in the 2001 budget; and
- (27) this report be forwarded to the Toronto Police Services Board and that the board be requested to report back to the Policy and Finance Committee, by March 30, 2000, on its response to each of the recommendations contained in this report.

**Report Title:**           **Review of Controls Relating to Overtime and Premium Pay –  
Toronto Police Service**

**Report Date:**           **January 6, 2000**

**Recommendation:**

- (1) The City Auditor be required to determine the status of the study commissioned by the US National Institute of Justice relating to the use of Federal Funds provided to local law enforcement agencies for overtime. Any issues identified in this report which may be applicable to the administration of overtime at the Toronto Police Service be reported to the Audit Committee for consideration;
- (2) The design and impending implementation of the SAP financial information system including the design and implementation of any time and attendance accounting system at the Toronto Police Service incorporate appropriate levels of account detail in order to identify all individual components of overtime costs. Such detail to include an analysis of costs relating to officers attending criminal court and provincial court; lunch hours worked; officers utilizing the court elect option; officers attendance at special events; shift extensions and any other overtime cost component;

- (3) In order to ensure that the proposed SAP accounting system, as well as any time and attendance system fulfils management's requirements in identifying and controlling overtime costs, consideration be given to a review of the management information currently available at other major North American police services. Such a review would be beneficial in identifying and implementing best practices as well as ensuring that appropriate levels of detail are built into the financial information and the time and attendance reporting system during its implementation;
- (4) The proposed implementation and integration of the SAP financial information system with the current PeopleSoft human resources/payroll system, as well as any development of a time and attendance reporting system be designed to address the internal control weaknesses in the court card administration system. Any design of the Court Card System ensure that:
  - blank court cards not be accessible to staff
  - procedures are implemented to account for the numerical sequence of all court cards;
  - court cards are not processed until approved by supervisory staff;
  - court cards be compared to police witness requirement information at least on a test basis. The extent of the comparison be documented;
  - start times on court cards not be pre-printed by Court Clerks.
- (6) Appropriate exception and summary management information reports relating to court attendance be designed and produced centrally. The information to include details relating to:
  - officers with more than one court appearance on the same day;
  - officers with an inordinate amount of overtime;
  - officers attending court off duty more than a specified number of times;
  - officers taking lieu time and attending court on the same day;
  - officers attending court while on vacation;
  - the number of officers attending as witnesses for the same case; and
  - the number of officers who attend court and actually testify as witnesses.

Such reports be forwarded to the divisions on a timely basis in order to assist them in monitoring and controlling the costs of court attendance. Specific management direction be provided in regards to the review of such reports. Exceptions or transactions otherwise identified as being unusual should be followed up;
- (7) Statistics be maintained in relation to management information reports on a division by division basis in order to provide comparisons and identify best practices. In order for comparisons to be meaningful, it is important that such comparisons be made between divisions with similar level and type of case load;
- (8) Specific technology currently being developed to assist in the control of premium pay and overtime be evaluated in the context of the development and implementation of SAP and its integration with PeopleSoft, the court scheduling, and the time and attendance system;
- (9) All divisions and units be directed to review the Court Attended Reports on a monthly basis in order to monitor the incidence of court time incurred by officers. The directive should include guidelines relating to the nature and extent of the review. Evidence of the review should be documented. Information which is inconsistent and unusual should be investigated;

- (10) The Court Card Tracking System report be prepared on a monthly basis and forwarded to the divisions for immediate follow-up. Repeated instances of officer error in recording their duty status on the court card be investigated by the Unit Commander and reviewed with the officer involved;
- (11) The divisions and units be directed to ensure that all shift changes are approved in writing by supervisory personnel and recorded on the time and attendance system. Depending on operational requirements, specific care be taken to ensure that any shift change does not result in an off duty court appearance;
- (12) The Toronto Police Service develop specific written objectives in regard to the deployment of officers at court. Such objectives to include an optimum balance between officer court attendance while on duty and court attendance while off duty. The monitoring of actual court costs with the predetermined objectives should be conducted on an ongoing basis;
- (13) The scheduling of court time relating to Provincial offences, where possible, attempt to incorporate into the Integrated Court Offences Network (ICON) court appearances in blocks of not less than four hours;
- (14) A service-wide initiative relating to the potential reduction of police witnesses be undertaken. Such an initiative be undertaken in consultation with the Regional Director of Crown Attorneys;
- (15) In connection with initiatives relating to the reduction of police witnesses, the Toronto Police Service identify those divisions who appear to be the most successful in addressing these issues. Best practices in this regard be implemented across the service; and
- (16) The Chief of Police be requested to give consideration to a review of the Court Elect provision of the Collective Agreement with a view to its eventual amendment or elimination. The costs of the Court Elect provision would be significantly reduced if its option was that of management rather than the officer.

**Report Title: Revenue Controls Review – Toronto Police Service**  
**Report Date: January 8, 2002**

**Recommendation:**

- (2) the Chief of Police report to the May 2002 meeting of the Toronto Police Services Board on the corrective action taken to address the observations and recommendations in the report.

**Report Title: Revenue Controls Review - Toronto Police Service**  
**Report Date: January 8, 2002**

**Recommendation:**

- (1) That the Chief of Police implement more stringent monitoring and collection processes over accounts receivable that remain outstanding 90 days and older, including that:



- (a) paid duty small event customers be required to make advance payment to the Toronto Police Credit Union and/or secure payments by credit card authorization for administration fees, equipment rental and taxes, and that Unit Commanders be directed to withhold services until an outstanding account is settled;
  - (b) an annual procedure be implemented to obtain the appropriate approval required under the existing by-law to write-off older uncollectible accounts, including obtaining the recommendation from City Legal to authorize the write-off of uncollectable accounts; and
  - (c) a systematic process be established for the issuance of progressively stronger worded warning and collection letters for overdue accounts.
- (2) That the Chief of Police:
- (a) ensure that staff deposit all cheques immediately upon receipt;
  - (b) review imprest accounts and adjust the size of each fund appropriately to accommodate both peak daily requirements and an allowance for the average time required to receive reimbursement from the City; and
  - (c) modify the cashier's database program to facilitate inclusion of debit card receipts in the daily cash report that is system generated.
- (3) That the Chief of Police issue a notice to all divisional units that all billable services provided to customers require the issuance of an invoice by Financial Management, and that authorized supporting detail for the preparation of each invoice must be received by accounts receivable staff within 15 days of the completion of the service.
- (4) That the Chief of Police request the City's Chief Financial Officer and Treasurer to resolve the current delays in the forwarding of "not sufficient funds" (NSF) cheques to the Toronto Police Service, to permit more timely follow-up and collection of outstanding accounts.

**Report Title:** Review of the Enterprise Case and Occurrence Processing System  
(eCOPS) Project Review  
**Report Date:** April 29, 2005

**Recommendation:**

- (2) the Chief of Police be requested to respond to the Toronto Police Services Board in regard to the implementation of the recommendations.

**Report Title:** Review of the Enterprise Case and Occurrence Processing System  
(eCOPS) Project – Toronto Police Service  
**Report Date:** April 29, 2005

**Recommendation:**

- (1) In order to establish clear authority and responsibility for the management of all information technology projects, the Chief of Police ensure that uniform and consistent guidelines for the development of all information technology projects are clearly articulated. The uniform and consistent guidelines should, at a minimum, include the following requirements:

- information technology projects be staffed and managed by experienced and proficient information technology professionals;
  - budgets (including staff time) should be complete, detailed and based on verifiable assumptions. Budgets for major projects should be reviewed and approved by an independent third party such as the Professional Standards – Quality Assurance Unit;
  - all expenditures be systematically tracked throughout the projects life cycle. Such expenditures should be reviewed and approved by an independent third party;
  - a baseline project schedule with detailed attainable milestones should be developed. Milestones should be reported on a regular basis and be subject to verification by an independent third party; and
  - users be included in the development of all functional requirements.
- (2) The Chief of Police ensure that future information technology projects include details on all potential development options, including the possibilities of outsourcing such activities.
- (3) The Chief of Police ensure the reporting to the Toronto Police Services Board is accurate and timely. Original budgets for all large scale technology projects should be approved by the Toronto Police Services Board. Any costs projected to be in excess of original budgets should be reported to the Toronto Police Services Board for approval on a timely basis and all such approval requests include a justification analysis.
- (4) The Chief of Police, by September 2005, report to the Toronto Police Services Board on the status of the implementation of recommendations contained in the Auditor General's report, entitled "Information Technology Service Unit Review – Toronto Police Service", December 2002, and the Auditor General's report entitled "Selection and Hiring of Professional and Consulting Service Review", dated June 19, 2001.
- (5) The Chief of Police give consideration to the development of a process where responses to individual audit recommendations are validated by an independent third party.
- (6) The Chief of Police and the City's Deputy City Manager and Chief Financial Officer develop an ongoing protocol and working relationship in order to ensure that:
- technology developments do not occur in isolation from each other;
  - technology developments are in accordance with the long term objectives of both organizations; and
  - the purchase of any computer hardware and software is coordinated.
- (7) The Chief of Police ensure that the implementation of new information systems are not initiated until Privacy Assessment Impact evaluations are completed. The requirement for a Privacy Impact Assessment be mandatory in all business cases supporting systems development where personal information is involved and the costs relating thereto be an integral part of the project implementation costs.

(8) The Chief Administrative Officer report periodically to the Chief of Police on major information technology projects and related information technology priorities. The reporting process should include at a minimum for each project:

- a detailed description of the project;
- progress to date;
- budget and milestones;
- return on investment; and
- any related performance measures.

Consideration be given to providing this information to the Toronto Police Services Board.

(9) The Chief of Police be requested to review and report on the course of action required to ensure that all major information technology systems developed by police services throughout Canada are developed on a coordinated and integrated basis.

(10) The Chief of Police be required to report to the Toronto Services Board for its September 2005 meeting in connection with the implementation of all audit recommendations.

**Report Title:**            **Review of the Enterprise Case and Occurrence Processing System  
(eCOPS) Project – Toronto Police Service**  
**Report Date:**           **April 29, 2005**

**Recommendation:**

- (1) In order to assist the information Technology Steering Committee to carry out its mandate the Director, Information Technology Services Unit should:
- (a) review the size and composition of the committee relative to its mandate;
  - (b) provide committee members with an information technology delivery plan, that includes information on on-going work and projects, upcoming projects, technology life cycles, and other information considered meaningful to the effective operation of the committee;
  - (c) develop criteria to facilitate information technology decisions, including enhancements to existing systems and new projects;
  - (d) develop an investment decision making process for information technology solutions or projects that requires the Steering Committee to consider short and long term impacts, cross unit impacts, business justification, benefits to be realized, strategic contribution, and compliance with the Service's technology architecture and direction.
- (2) To establish accountability for IT projects and enhancements, mechanisms be developed to enable the measurement of benefits to be realized and deliverables to be achieved, and the business user be required to report to the Steering committee on the actual benefits achieved and explain, when applicable, shortcomings in realizing previously defined benefits.
- (3) The Information Technology Steering Committee meet on a regular basis (at least quarterly) and report to the Chief and Senior Command Service on a regular basis on the status of IT projects and enhancements.

- (4) In developing and updating the Information Technology Strategic Plan any assumptions, on which such a plan is based, should be clearly stated to allow management the opportunity to validate such assumptions before approving the plan.

**Report Title:**           **Review of the Enterprise Case and Occurrence Processing System (eCOPS) Project – Toronto Police Service**  
**Report Date:**           **April 29, 2005**

**Recommendation:**

- (1) All future reporting of consulting expenditures be based on actual expenditures incurred and not on the value of contracts awarded unless specifically requested by Council. In order to ensure that such reporting is accurate, all consulting costs reported to Council be reconciled to the City's financial information system by each Department. The Chief Administrative Officer be required to communicate to senior staff the recommended reporting requirement.
- (2) The Chief Financial Officer and Treasurer advise all departmental staff of the specific reporting requirements for consulting expenditures. In addition, the Chief Financial Officer and Treasurer emphasize the importance of the need to accurately analyze all consulting related invoices in order to ensure that such expenditures are recorded accurately in the financial information system. Departmental staff be required to review such accounts on a regular basis and make appropriate and timely accounting adjustments, where necessary.
- (3) The Chief Administrative Officer be required to add to the "Policy for the Selection and Hiring of Professional and Consulting Services" the following, "A justification analysis is required prior to the engagement of a consultant which outlines in general terms the costs and benefits of using a consultant, including reasons why the consulting study can not be conducted by internal staff, either in whole or in part."
- (4) The Chief Administrative Officer to report back on the dollar threshold above which departments are required to prepare detailed business cases prior to the hiring of consulting resources. Consideration be given to the development of a formalized template and/or checklist in order to assist staff in the development of a standard business case. The business case should be approved by each Commissioner and should be filed in the department for future management review and subsequent audit.
- (5) The Chief Administrative Officer take immediate steps to ensure that the engagement of all consulting services is made in accordance with the City's purchasing policies. Consultants not be engaged until the appropriate approvals have been obtained and a duly authorized purchase order is processed and recorded on the financial management information system.
- (6) The Chief Administrative Officer require the Commissioners to provide the appropriate information on existing consulting contracts so that purchase orders can be processed by the Purchasing Agent. The Purchasing Agent take the necessary steps to record such purchase orders on the financial information system. Any payments processed in excess of original contract amounts be identified and explanations obtained for such occurrences. The need to process such purchase orders in the future will not be required if proper procedures are followed.

- (7) The Chief Administrative Officer advise all Commissioners that in making sole source procurement decisions, clear justification, target completion date of the project, duration of the consulting engagement and estimated contract value be documented, properly authorized and, as required by City policy, be submitted to the Chief Administrative Officer and to the Purchasing Agent for issuance of a purchase order or contract. Where the justification does not meet the City criteria for sole sourcing, such contracts be subject to a competitive tender process in accordance with the City's purchasing policies.
- (8) The Commissioners take the necessary action to ensure that staff assigned to project management duties, especially where consultants are hired, have an appropriate combination of training and experience in project management and knowledge in the subject of the assignment, especially in the areas of developing clear and measurable deliverables, milestones and performance evaluation criteria.
- (9) The Chief Financial Officer and Treasurer advise staff that request for proposal documents should not contain information relating to the actual project budget.
- (10) The Commissioners be required to re-evaluate the administrative internal controls in their departments in order to ensure that invoices submitted by consultants are reviewed for reasonableness, proper supporting documentation and verified to the terms of the contract prior to authorization for payment. The review should also ensure that individuals approving invoices are in a position to assess whether the service has been rendered. In regard to reimbursable out of pocket expenses, consideration be given to including all such expenditures as part of the original contract price.
- (11) The Commissioners take the necessary steps to ensure that:
  - (a) measurable standards and acceptance criteria are included in contracts executed with consultants;
  - (b) regular, properly documented, meetings are held with consultants to ensure that the consultant is meeting contractual obligations and performing as required; and
  - (c) upon completion of a project, the consultant's performance is documented and made available for review to relevant City staff, including the Purchasing Agent, when considering consultants for new projects.
- (13) The Chief Administrative Officer communicate to and remind each Commissioner of the policy relating to the hiring of former employees, either directly or indirectly, as consultants for a specified period of time after they participated in the employee separation program of the City.
- (14) The Chief Administrative Officer review the practice whereby individual consultants are required to contract with consulting firms for providing their services to the City rather than being engaged directly as individuals.
- (15) In view of the fact that the recommendations contained in this report may be relevant to the City's Agencies, Boards and Commissions, the General Manager of each of these entities be required to report to their respective Boards by August 31, 2001 on such recommendations and their applicability in relation to their operations. In addition, the respective Boards be requested to forward such reports to the City Audit Committee.
- (16) The Chief Administrative Officer be required to add to the "Policy for the Selection and Hiring of Professional Consulting Services" specific details relating to the consequences of non-compliance with the policy. The amendment to the policy be reported to the Administration Committee by August 31, 2001.

## Toronto Police Services Board Audit Recommendations – Not Fully Implemented

**Report Title:** Review of the Enterprise Case and Occurrence Processing System (eCOPS) Project – Toronto Police Service (Attachment 3)  
**Report Date:** April 29, 2005

**Recommendation:**

	<b>Management's Comments and Action Plan/Time Frame</b>
<p>(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:</p> <p>(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;</p> <p>(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</p> <p>(c) ensure that the continuous operation of critical management information systems is not dependant upon a single individual consultant.</p>	<p><b>(a) January 2007</b>            There is an on-going process to develop business cases to justify increasing staffing levels.</p> <ul style="list-style-type: none"> <li>• A business case was created by the Director of ITS on May 26, 2006 identifying specific skill shortages and justification for additional personnel from a top down perspective. This was presented to senior management for an increase in establishment for the 2007 budget process.</li> <li>• The ITS work plan for 2007 includes the development of a bottom up business case based on a detailed review of roles &amp; responsibility &amp; service levels that will be presented for consideration to Senior Mgmt. Scheduled completion: 4th Quarter 2007</li> <li>• Increased controls in place for 2007 on the funding for any consulting.</li> </ul> <p><b>(b) October 2006</b>            No longer applicable            Since 2004 the use of consultants has been reduced. When consultants are required it is associated with a specific need for expertise or a skill, usually short term or related to a project. The need and the justification are explained in a business case.</p> <p><b>(c) Not applicable to TPS</b></p>

**Attachment 3**

**Toronto Police Services Board  
Audit Recommendations – Not Applicable**

**Report Title:** Review of Parking Enforcement Unit, Toronto Police Service  
**Report Date:** January 4, 2000

**Recommendation:**

- (13) the Parking Enforcement Unit include the number of tags that are withdrawn upon officer request or replaced by another tag in calculating the non-processible rate, in order to better measure officer performance.

**Report Title:** Review of Controls Relating to Overtime and Premium Pay – Toronto Police Service  
**Report Date:** January 6, 2000

**Recommendation:**

- (5) Any integration of the Court Card Administration System with the Integrated Justice System being developed by the Ministry of the Attorney General address the internal control weaknesses identified by the City Auditor.

**Report Title:** Vehicle Replacement Policy - Toronto Police Service  
**Report Date:** June 21, 2000

**Recommendation:**

- (1) the amount of \$5.36 million requested by the Toronto Police Services Board in connection with the replacement of vehicles for the year 2000 be approved;
- (2) the Budget Advisory Committee give consideration to the adoption of a policy which provides for the replacement of marked police vehicles after 150,000 kilometres; and
- (3) in reviewing future budget requests the Budget Advisory Committee give consideration to the information contained in this report which indicates that the optimum annual budgetary requirement amount for police vehicles, which takes into account vehicle costs, disposition proceeds and maintenance costs, is in the range of \$7.2 million.

**Report Title:**           **Review of the Enterprise Case and Occurrence Processing System  
(eCOPS) Project – Toronto Police Service (Attachment 3)**

**Report Date:**           **April 29, 2005**

**Recommendation:**

- (17) The Chief Administrative Officer be required to report to the next meeting of the Administration Committee on the plans and timetable relating to the implementation of recommendations contained in this report.