



AUDITOR GENERAL'S REPORT INFORMATION ONLY

Results of Follow-up of Previous Audit Recommendations

Date:	April 15, 2011
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, 2010.

The results of our review indicate that Toronto Police Service staff has implemented five of the ten outstanding audit recommendations made in the Auditor General's audit reports entitled "Review of Police Training, Opportunities for Improvement" and "Court Services Review" which are 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. These outstanding recommendations will be reviewed in each future year until they have been fully implemented. Audit recommendations where circumstances may have changed such that we consider them no longer relevant are included in Attachment 3 and there will be no further follow-up.

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 and approved by the Toronto Police Services Board.

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.

One review which has been excluded from this current follow-up process is the Auditor General's Review of the Investigation of Sexual Assaults and the reasons are 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 and resulted in 25 recommendations. The Toronto Police Services Board requested the Auditor General to conduct a further follow-up audit on this matter.

In June 2010 the Police Services Board received the following two reports issued by the Auditor General entitled "The Review of the Investigation of Sexual Assaults – A Decade Later, Toronto Police Service" and "The Auditor General's Second Follow-up Review on the Police Investigation of Sexual Assaults." The first report provided an overview of the changes made by the Toronto Police Service over the last ten years on handling the investigation of sexual assaults.

The Auditor General's Second Follow-up Review on the Police Investigation of sexual Assaults found that overall the Toronto Police Service has made significant strides to address issues raised in our 2004 follow-up report of the investigation of sexual assaults. In summary, 19 of the 25 recommendations made in 2004 were found to be fully implemented. At the time of our review work was in progress to address the remaining six recommendations. This review also resulted in three new recommendations requiring attention by the Police Service. All of these nine outstanding recommendations will be included in our 2012 follow-up process with the Toronto Police Service.

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.

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

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 follow-up audit was received by the Toronto Police Services Board in June 2010. At that time we concluded that 31 of the 39 recommendations from the original review had been fully implemented and work was in progress to address the remaining eight recommendations. These eight outstanding recommendations have been included in this current follow-up process and the results are summarized in Table 1.

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

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
Review of Police Training – Opportunities for Improvement (October 26, 2006)	39	31	-	3	4	1
Court Services Review, (June 12, 2008)	5	3	-	2	-	-
Fleet Review, (September 26, 2008)	4	4	-			
Enterprise Case and Occurrence Processing System (eCOPS) Project Review (April 29, 2005)	32	31	1			
Revenue Controls Review (January 8, 2002)	5	5	-			
Vehicle Replacement Policy – Toronto Police (June 21, 2000)	3	-	3			
Review of Controls Relating to Overtime and Premium Pay (January 6, 2000)	16	15	1			
Review of Parking Enforcement Unit (January 4, 2000)	27	26	1			
Total	131	115	6	5	4	1

A listing of audit recommendations implemented by the Toronto Police Service is included in Attachment 1. The audit recommendations not fully implemented, together with management's comments and action plans, are 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.

A consolidated report will be tabled at the July 5, 2011 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
- Attachment 3: Audit Recommendations – Not Applicable

Toronto Police Services Board

Audit Recommendations – Fully Implemented

Report Title: Review of Police Training, Opportunities for Improvement - Toronto Police Service

Report Date: October 26, 2006

Recommendations:

- (24) The Chief of Police review the benefits of the Toronto Police Service organizing annual international conferences for the benefits of a majority of participants who are external to the Toronto Police Service. Such an evaluation be documented and take into account the costs and the relative merits of training both internal and external participants. Further, the Chief of Police give consideration to determining whether or not it is the role of the Toronto Police Service to organize international conferences on an annual basis, particularly when the Toronto Police Service procedure states that “units may from time to time find it necessary to host or plan Toronto Police Service authorized seminars.”
- (25) The Chief of Police ensure that evaluations are completed for all future annual conferences and seminars organized by the Toronto Police Service. Evaluations be independently collated and summarized by the Training and Education Unit and results communicated to conference and seminar organizers. Such evaluations be one of the determinants for continuing future conferences and seminars.
- (34) The Chief of Police ensure that the procedure requiring an annual inspection of firing ranges is complied with.

Report Title: Review of Court Services, Toronto Police Service

Report Date: February 28, 2008

Recommendations:

- (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:
- prisoner transportation;
 - courtroom security during weekdays, weekends and statutory holiday and court officer working lunches.

In conducting this 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.

- (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.

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

Report Title: Review of Police Training, Opportunities for Improvement – Toronto Police Service

Report Date: October 26, 2006

Recommendation Not Fully Implemented	Management’s Comments and Action Plan/Time Frame
<p>(3) The Chief of Police ensure that the total costs of all training are summarized, accounted and budgeted for and disclosed separately. The training costs should include all training provided by the Toronto Police Service including training provided by the specialized units, training provided by divisional training sergeants, and costs relating to the organization of various conferences and seminars. Such training costs should be benchmarked against other major police services within Canada, the US and the UK.</p>	<p>Total training costs are summarized and captured through line budget items at both the unit and corporate levels. Corporate training for the Service is managed by the Police College through a single account. The Toronto Police College (TPC) will establish a method of collecting all the Corporate training cost data across the Service, making it the central point of contact for this information. However, the management of these accounts will remain with the individual units. This method should be established by the end of Q3.</p>
<p>(14) The Chief of Police evaluate the Human Resource Information System in order to ensure that the capabilities of the system are being used appropriately and to their full potential. Once determined, such information be communicated to all appropriate staff and, in addition, training specific to the reporting capabilities of the system be provided to all appropriate staff.</p>	<p>The Specialized Policing Functions Project (SPFP) was approved by Command in 2010. During the September 23 Police Services Board meeting, the Police Services Board received the Triennial Report: Skills Development and Learning Plan, along with advisory information on the SPFP (Min. No. 254/2010 refers). Training on the SPFP is implemented. In addition, the Service’s human resources information system (HRMS) is being upgraded this year. As part of this update, a review of Service business requirements will be undertaken in June 2011. It is expected that this review, along with new capabilities within the software, will necessitate training Service members on this new functionality.</p>

Recommendation Not Fully Implemented	Management's Comments and Action Plan/Time Frame
<p>(23) The Chief of Police ensure that all costs incurred in organizing annual international conferences are accurately and properly accounted for. Such costs to include all Toronto police officers salaries and any other administrative costs. The results of this analysis determine the viability of continuing to host international conferences. In any event, conference registration fees be determined after taking into account all organizational costs. Further, the Chief of Police review the procedure in connection with the carry forward of individual conference surpluses to future years.</p>	<p>Project codes are now used by units and members involved in planning and organizing annual international conferences. These costs are scrutinized through the Services Budget process on an ongoing and annual basis. These costs are also captured for analysis through the use of the Service's Seminar Kit, which is governed by Procedure 18-09 (Service Seminars). To further ensure that the Service is capturing all costs associated with conferences organization, Service Procedure 18-09 (Service Seminars) will be amended. This amendment will include a provision making it mandatory for all seminar/conference organizers to obtain a TRMS project code. This project code will assist in accurately recording the time spent by Service members in planning and organizing such events. It is expected that this amendment will be completed by the end of this year.</p>
<p>(39) The Chief of Police review the level of tuition fees charged to police officers from other police services or from other organizations attending courses organized by the Toronto Police Service with a view to charging amounts which are more in line with actual training costs. In addition, any tuition fees waived for police officers attending from other police services or organizations be appropriately authorized in writing.</p>	<p>The Toronto Police Service will not be charging tuition fees to police officers from other services/organizations. A report describing the rationale behind this decision will be forwarded to the Board by the end of this year.</p>

Toronto Police Services Board

Audit Recommendations – Not Applicable

Report Title: Review of Police Training, Opportunities for Improvement, Toronto Police Service

Report Date: October 26, 2006

Recommendation:

- (28) The Chief of Police direct that the procedure in connection with the reporting requirements for Toronto police officers, in connection with conference, seminar or course attendance, be complied with.