



**AUDITOR GENERAL'S
REPORT
INFORMATION ONLY**

**Toronto Police Service – Results of 2015 Follow-up of
Previous Audit Recommendations**

Date:	April 30, 2015
To:	Toronto Police Services Board
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

This report provides the results of our 2015 audit recommendation follow-up process. The purpose of the follow-up process is to determine the implementation status of audit recommendations made by the Auditor General to the Toronto Police Services Board.

Since 1999, the Auditor General has provided 14 audit reports to the Toronto Police Services Board. Based on the results of previous audit follow-up processes, recommendations from the following 11 audit reports have all been addressed:

- Parking Enforcement Review, 2011
- Second Follow-up Review on Police Investigation of Sexual Assaults, 2010
- Court Services Review, 2008
- Fleet Review, 2008
- Enterprise Case and Occurrence Processing System (eCOPS) Project Review, 2005
- Follow-up Review on the October 1999 Report Entitled: Review of the Investigation of Sexual Assaults, 2004
- Revenue Controls Review, 2002
- Vehicle Replacement Policy, 2000
- Review of Controls Relating to Overtime and Premium Pay, 2000
- Review of Parking Enforcement Unit, 2000
- Review of the Investigation of Sexual Assaults, Toronto Police Service, 1999

The 2015 follow-up process included the following three audit reports to the Board:

- Review of Integrated Records and Information System, 2011
<http://www.toronto.ca/legdocs/mmis/2011/au/bgrd/backgroundfile-41473.pdf>
- Police Paid Duty – Balancing Cost Effectiveness and Public Safety, 2010
<http://www.toronto.ca/legdocs/mmis/2011/au/bgrd/backgroundfile-37754.pdf>
- Review of Police Training, Opportunities for Improvement, 2006
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2617.pdf>

A total of six audit recommendations from the above three reports were assessed during the 2015 follow-up process. Of the six recommendations, two were verified as fully implemented and the remaining four recommendations were reported by staff as partially implemented. No audit work was conducted on the partially implemented recommendations.

The four outstanding recommendations in Attachment 2 will be reviewed in each future year until they are determined to be fully implemented.

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 determine whether management has taken appropriate action to implement recommendations contained in previously issued audit reports. The follow-up process is part of the Auditor General's Annual Work Plan.

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.

COMMENTS

The Auditor General's follow-up review process requires that management provide a written response on the implementation status of each recommendation contained in audit reports. Where management indicated that a recommendation was not fully implemented, audit work was not performed. For those recommendations noted by management as implemented, audit staff conducted additional analysis and testing, and reviewed relevant information to verify management assertions.

Our verification is based on audit work conducted during the follow-up period usually between March and April of each year. For recommendations verified as fully implemented by audit staff, no further work will be conducted on those recommendations in subsequent audit follow-up cycles. Ongoing implementation and maintenance of the audit recommendations, such as policy and procedure enhancements or improved controls, will rely on management’s continuous efforts beyond the audit follow-up process. The Auditor General may decide to initiate a new review on areas previously audited.

Table 1 outlines audit reports issued to the Toronto Police Services Board since 1999 that no longer have outstanding audit recommendations.

Table 1: Previous Audit Reports with No Outstanding Recommendations

Report Title and Date	Total	Previously Reported	
		Fully Implemented	Not Applicable
Parking Enforcement Review (October 3, 2011)	8	8	-
Review of the Investigation of Sexual Assaults (1999) and two subsequent follow-up reviews in 2004 and 2010*	60	60	-
Court Services Review (June 12, 2008)	5	5	-
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 (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	160	154	6

* 57 recommendations from the initial 1999 review and 3 new recommendations from 2010 follow-up review

Table 2 outlines the results of our current follow-up review of the three audit reports provided to the Toronto Police Services Board.

Table 2: Results of the Current Follow-up 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 Integrated Records and Information System (August 26, 2011)	7	3	-	1	3	-
Police Paid Duty – Balancing Cost Effectiveness and Public Safety (December 1, 2010)	10	7	2	-	1	-
Review of Police Training, Opportunities for Improvement (October 26, 2006)	39	37	1	1	-	-
Total	56	47	3	2	4	-

Attachment 1 shows the fully implemented recommendations. The partially implemented audit recommendations along with management’s comments are listed in Attachment 2.

The 2015 follow-up review results of the above three audit reports are summarized as follows:

Review of Integrated Records and Information System

In response to the April 7, 2011 Toronto Police Services Board request, the Auditor General conducted a review of certain actions taken to date regarding the development and implementation of the Police Integrated Records and Information System (IRIS). The report was adopted by the Board at its September 14, 2011 meeting.

The audit report contained seven recommendations for action required throughout the development and conclusion of the project particularly relating to the realization of benefits and the need to quantify, track and report expected benefits. Three of the seven recommendations were verified as fully implemented during previous follow-up processes. Of the remaining four recommendations, Recommendation 6 requires management to develop a process to define, articulate and measure anticipated project objectives and outcomes. This recommendation was determined to be fully implemented during the current follow-up process. The remaining three audit recommendations were reported by management as partially implemented and will be reassessed in next year's follow-up process.

Police Paid Duty – Balancing Cost Effectiveness and Public Safety

In response to the request of the Toronto Police Services Board, the Auditor General conducted a review of the police paid duty system and issued a report entitled “Police Paid Duty - Balancing Cost Effectiveness and Public Safety.” The report was adopted as amended by the Board at its April 7, 2011 meeting.

The audit report contained 10 recommendations to improve the operating effectiveness and efficiency of the system, and officer compliance with police paid duty policies. During our previous follow-up processes, seven of the 10 recommendations were verified as fully implemented and two recommendations were determined as no longer applicable. For the remaining one outstanding recommendation, which pertains to tracking and recovering paid duty equipment and rental costs, management reported in 2015 that it has been partially implemented. This recommendation will be reassessed in 2016.

Review of Police Training – Opportunities for Improvement

In January 2007 the Auditor General issued a report entitled “Review of Police Training, Opportunities for Improvement” to the Toronto Police Services Board. The Board adopted the 39 recommendations included in the report.

As of 2014, Police Service has implemented nearly all of the audit recommendations with the exception of Recommendation 39 in the report. When the audit was conducted in 2006, the Service charged \$50 a day to each external police officer attending training courses at the Toronto Police College. Recommendation 39 requests the Service to review the level of tuition fees charged to external police officers with a view to charging amounts that are more in line with actual training costs.

During the current follow-up review process, police staff advised that they have implemented the audit recommendation. According to police staff, *"the Service allows, on a case-by-case basis, other police services to participate, space permitting, only in those courses that are already established for Service members."*

Police staff further indicated that *"the Chief of Police, or his designate, will exercise discretion on whether or not, on a case-by-case basis, to recover the additional costs resulting from other police services' participation in Toronto Police Service training program."*

Based on the latest police response, Recommendation 39 is considered fully implemented.

Next Steps

The results of this follow-up on outstanding audit recommendations will be included in a consolidated report to the City Audit Committee at its June 2015 meeting. The

consolidated report presented to the City Audit Committee will include a summary of our review of outstanding recommendations for all City Agencies and Corporations.

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SIGNATURE

Beverly Romeo-Beehler, Auditor General

ATTACHMENTS

- Attachment 1: Toronto Police Service, Audit Recommendations – Fully Implemented
- Attachment 2: Toronto Police Service, Audit Recommendations – Not Fully Implemented

**Toronto Police Service
Audit Recommendations – Fully Implemented**

Report Title: Toronto Police Service – Review of Integrated Records and Information System (IRIS)

Report Date: August 26, 2011

Recommendation:

- (6) The Chief of Police develop a process to define, articulate and measure anticipated project objectives and outcomes.

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

Report Date: October 26, 2006

- (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.

ATTACHMENT 2

**Toronto Police Service
Audit Recommendations – Not Fully Implemented**

Report Title: Toronto Police Service – Review of Integrated Records and Information System (IRIS)

Report Date: August 26, 2011

<p align="center">Recommendation Not Fully Implemented</p>	<p align="center">Management’s Comments and Action Plan/Time Frame</p>
<p>(3) The Chief of Police ensure that Privacy Impact Assessments are incorporated into all future information technology projects at the initial stages of project development. A Privacy Impact Assessment be completed at the earliest possible time in regard to the Integrated Records and Information System project.</p>	<p>The previous report stated that IRIS project team determined that 3 Privacy Impact Assessments (PIA) were in progress:</p> <ul style="list-style-type: none"> • Preliminary-completed April 2013 • Logical-completed June 2013 • Business Intelligence & Electronic Disclosure-in progress <p>It should have been reported as:</p> <p>The project team identified the requirement for three Privacy Impact Assessments (PIA). The status is as follows:</p> <ul style="list-style-type: none"> • Preliminary – completed May 2012 • Logical – completed June 2013 • Recommended PIA’s: <ul style="list-style-type: none"> - Legacy data & Versadex data mart (BI) - eDisclosure (eJust) <p>In 2014, the project team determined that the Legacy Data & Versadex data mart PIA was not required as the function was not activated.</p> <p>The current status is the eDisclosure PIA is in progress and the scheduled completion date is June 30, 2015</p> <p>As reported previously, the inclusion of a Privacy Impact Assessment requirement is in the project management framework. The requirement has been documented and published and that portion of the recommendation is complete.</p>

Recommendation Not Fully Implemented	Management's Comments and Action Plan/Time Frame
(5) Upon project completion, the Chief of Police report to the Toronto Police Services Board on the actual benefits achieved and where applicable, a description of anticipated benefits not realized.	The project status report (capturing activities until the end of 2014) has been completed and is currently with the Executive Sponsor for review and signature.
(7) Upon project completion, the Chief of Police report to the Toronto Police Services Board the objectives achieved and where applicable, a description of anticipated objectives not realized.	As indicated in our response to outstanding Recommendation #5, the project status report (capturing activities until the end of 2014) has been completed and is currently with the Executive Sponsor for review and signature.

Report Title: Police Paid Duty – Balancing Cost Effectiveness and Public Safety

Report Date: December 1, 2010

Recommendation Not Fully Implemented	Management's Comments and Action Plan/Time Frame
(5) The Chief of Police take steps to track paid duty equipment rental costs including direct and indirect costs, and ensure costs can be fully recovered from equipment rental revenue.	The implementation of the new system will make it easier to track costs. However, given that the new system was not fully implemented until the spring of 2014, there was not enough data to update the previous equipment costing as part of the 2015 budget process. The Service will endeavour to update the equipment costing as part of the 2016 budget process and if necessary, revise the equipment rates accordingly.