



**AUDITOR GENERAL'S  
REPORT  
INFORMATION ONLY**

**Toronto Police Service – Results of 2016 Follow-up of  
Previous Audit Recommendations**

<b>Date:</b>	May 2, 2016
<b>To:</b>	Toronto Police Services Board
<b>From:</b>	Auditor General
<b>Wards:</b>	All
<b>Reference Number:</b>	

**SUMMARY**

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This report provides the results of our 2016 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 12 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
- Review of Police Training, Opportunities for Improvement, 2006
- 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 2016 follow-up process included the following two 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>

A total of four audit recommendations from the above two reports were included in the 2016 follow-up process. Of the four recommendations, one was verified as fully implemented, and the remaining three recommendations are partially implemented.

The three 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 actions 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	-
Review of Police Training, Opportunities for Improvement (October 26, 2006)	39	38	1
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
<b>Total</b>	<b>199</b>	<b>192</b>	<b>7</b>

\* 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 two audit reports provided to the Toronto Police Services Board.

**Table 2: Results of the Current Follow-up Review**

Report Title and Date	Total	Results of Current Review	
		Fully Implemented	Not Fully Implemented
Review of Integrated Records and Information System (August 26, 2011)	3	1	2
Police Paid Duty – Balancing Cost Effectiveness and Public Safety (December 1, 2010)	1	-	1
<b>Total</b>	<b>4</b>	<b>1</b>	<b>3</b>

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

The 2016 follow-up review results of the above two 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 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. Four of the seven recommendations were verified as fully implemented during previous follow-up processes. Of the remaining three recommendations, Recommendation 3 requires that management ensures a Privacy Impact Assessment is incorporated into all future information technology projects at the initial stages of project development. This recommendation was determined to be fully implemented during the current follow-up process. The remaining two 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 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 the need to track and recover paid duty equipment and rental costs, management reported in 2016 that *"tracking paid duty equipment use in order to ensure direct and indirect costs are fully recovered is an onerous administrative task that would not produce any significant value to the organization."*

Although management reported this recommendation has been fully implemented, our assessment found that the equipment rental fees have not been adjusted since 2011. We consider this recommendation not fully implemented and will re-assess the status next year.

#### 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 2016 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.

## **CONTACT**

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## **SIGNATURE**

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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:**

- (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.

**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

<b>Recommendation Not Fully Implemented</b>	<b>Management’s Comments and Action Plan/Time Frame</b>
(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 Board Report is currently in progress.
(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.	The Board Report is currently in progress.

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

**Report Date:** December 1, 2010

<b>Recommendation Not Fully Implemented</b>	<b>Management’s Comments and Action Plan/Time Frame</b>
(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.	Tracking paid duty equipment use in order to ensure direct and indirect costs are fully recovered is an onerous administrative task that would not produce any significant value to the organization. The fees charged by the Service are in line with other Services and we feel they adequately cover the full cost of providing the service. We do not wish to burden members using the vehicles or involved in any process associated with the vehicles with a cumbersome tracking exercise.

<b>Recommendation Not Fully Implemented</b>	<b>Management's Comments and Action Plan/Time Frame</b>
	<p>A small amount of equipment is used to provide this service, at a low cost, and there would be very limited value to undertake a comprehensive review of these costs at this time. We do, however, review our fees and rates on a periodic basis to ensure that we are achieving full cost recovery. A review of paid duty equipment rates will be incorporated into any plans to review rates. Such reviews require a significant time commitment and the availability of staff to carry out the review is currently limited due to staff vacancies and workloads.</p> <p>As a result, we feel that this recommendation has been adequately addressed in our processes and should be closed.</p>