

Toronto Police Service – Results of 2018 Follow-up of Previous Audit Recommendations

Date: May 29, 2018
To: Toronto Police Services Board
From: Auditor General
Wards: All

SUMMARY

This report provides the results of our 2018 audit recommendation follow-up review. The purpose of the follow-up review 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 follow-up reviews, recommendations from the following audit reports have all been addressed:

- Parking Enforcement Review, October 3, 2011
- Review of Integrated Records and Information System, August 26, 2011
- Court Services Review, June 12, 2008
- Fleet Review, September 26, 2008
- Review of Police Training, Opportunities for Improvement, October 26, 2006
- Enterprise Case and Occurrence Processing System (eCOPS) Project Review, April 29, 2005
- Revenue Controls Review, January 8, 2002
- Vehicle Replacement Policy, June 21, 2000
- Review of Controls Relating to Overtime and Premium Pay, January 6, 2000
- Review of Parking Enforcement Unit, January 4, 2000
- Review of the Investigation of Sexual Assaults, Toronto Police Service, 1999 including first and second follow-up review during 2004 and 2010 respectively

The 2018 follow-up review included the following audit report to the Board:

Police Paid Duty – Balancing Cost Effectiveness and Public Safety, 2010
<http://www.toronto.ca/legdocs/mmis/2011/au/bgrd/backgroundfile-37754.pdf>

Only one audit recommendation from the above report was outstanding and needed to be included in this 2018 follow-up review. This recommendation has been determined as fully implemented.

With the closing of the last outstanding recommendation, all of the recommendations in the previously issued audit reports to the Police Services Board have been addressed.

RECOMMENDATIONS

The Auditor General recommends that:

1. The Toronto Police Services Board receive this report for information.

FINANCIAL IMPACT

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

DECISION HISTORY

The Auditor General conducts an annual follow-up review to determine whether management has implemented recommendations in audit reports issued. The follow-up review 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.

The Auditor General's annual follow-up review on outstanding audit recommendations requires that management provides a written response on the implementation status of each recommendation contained in the audit reports. Where management indicates that a recommendation is not implemented, audit work is not performed. For those recommendations reported by management as fully implemented, audit staff conduct additional analysis and testing, and review relevant information to verify management assertions.

Our verifications were based on the audit work conducted during the follow-up period, which is usually between March and April of each year.

For recommendations verified as fully implemented by audit staff, no further audit work will be conducted on those recommendations in subsequent follow-up cycles. Ongoing implementation and maintenance of audit recommendations, such as policy and procedure enhancements or improved controls, will rely on management's continuous efforts beyond the audit follow-up review. The Auditor General may decide to initiate a new review of areas previously audited.

COMMENTS

Table 1 outlines audit reports issued to the Toronto Police Services Board since 1999 that no longer have outstanding audit recommendations. Table 2 outlines the results of our current follow-up review.

Table 1: Previous Audit Reports With No Outstanding Recommendations

Report Title and Date	Total Issued	Previously Reported	
		Fully Implemented	Not Applicable
Parking Enforcement Review (October 3, 2011)	8	8	-
Review of Integrated Records and Information System (August 26, 2011)	7	7	-
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
Total	206	199	7

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

Table 2: Results of the Current Follow-up Review

Report Title and Date	Total Issued	Previously Reported as Not Fully Implemented	Results of Current Review	
			Fully Implemented	Not Fully Implemented
Police Paid Duty – Balancing Cost Effectiveness and Public Safety (December 1, 2010)	10	1	1	-

Attachment 1 lists the fully implemented recommendation.

The 2018 follow-up review results of the above audit report are summarized below:

Police Paid Duty – Balancing Cost Effectiveness and Public Safety

In response to a request from 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 reviews, 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 2018 that this recommendation has been fully implemented. In 2010 when we conducted the paid duty audit, the Service received approximately \$900,000 in revenue from rental of police equipment such as vehicles, motorcycles, boats and horses for paid duty purpose.

In response to the 2018 follow-up review, management reported that the Service recently completed an analysis of costs associated with paid duty vehicles and found the current vehicle rental rate to be in-line with the costs of providing and maintaining the vehicles. The full management response is provided in Attachment 1 to this report.

Next Steps

The results of this follow-up review of outstanding audit recommendations will be included in a consolidated report to the City Audit Committee at its July 2018 meeting. The consolidated report will include a summary of our review of outstanding recommendations for all City Agencies and Corporations.

CONTACT

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SIGNATURE

Beverly Romeo-Beehler
Auditor General

ATTACHMENTS

Attachment 1: Recommendations – Fully Implemented

Recommendations – Fully Implemented

Division: Toronto Police Service

Report Date: March 23, 2011

Report Title: Toronto Police Service, Police Paid Duty - Balancing Cost Effectiveness and Public Safety

No.	Recommendation
005	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.