

Classification      **PUBLIC**

Meeting              **April 20, 2021**

Agenda Item        **Monitoring Report: Audit Function**



Recommended Motion:

**THAT the Board finds the Durham Regional Police compliant with all provisions of the Audit Function Executive Limitations policy.**

---

I hereby submit my monitoring report on your Executive Limitations Policy: Audit Function according to the schedule set out. I certify that the information contained in this report is true.

I report compliance on all provisions of this policy.

Signed:

Chief of Police

Date:

April 6/21

**BOARD POLICY STATEMENT:**

*The Chief of Police will not fail to ensure that all practices related to quality assurance and audit functions are in accordance with statutory requirements and generally accepted principles and standards for the professional practice of internal auditing.*

*Further, without limiting the scope of the foregoing, the Chief of Police will not:*

- 1. Fail to establish an internal audit capability for the police service and ensure that appropriate resources are provided to the members performing the function.*
- 2. Fail to ensure that police members involved in audit processes have the knowledge, skills and abilities required to perform the duties required.*
- 3. Fail to establish audit priorities on an annual basis based on a risk assessment or operational priorities of the police service.*

4. *Fail to develop an internal audit work plan on an annual basis that identifies potential audit projects to be performed during the calendar year it is presented.*
5. *Fail to present to the Board the internal audit work plan for the current calendar year.*
6. *Fail to present to the Board a consolidated report summarizing the results of the previous year's audits, including any audits conducted externally.*
7. *Fail to inform the Board, as required, of any audit results that may require the immediate attention of the Board.*

**Interpretation of the Chief of Police:**

It is my interpretation that this executive limitations policy requires that the Durham Regional Police Service shall have, at minimum: a quality assurance capacity internal to the service; and an audit capacity, either internally or through external contract depending on the expertise required, to meet statutory requirements, and to comply with generally accepted principles and standards for the auditing profession.

**POLICY PROVISIONS #1 & #2**

*Establish an internal audit capability for the police service and ensure that appropriate resources are provided to the members performing the function.*

*Ensure that police members involved in audit processes have the knowledge, skills and abilities required to perform the duties required.*

**Interpretation of the Chief of Police:**

It is my interpretation of these policy provisions that the Durham Regional Police Service (DRPS) will have a sufficient number of members with the requisite knowledge, skills and abilities to conduct an audit of service policies and procedures, and that these members will have the appropriate resources available to them to carry out this function.

**Data Support:**

The responsibility of the Quality Assurance Unit of the DRPS is to conduct internal quality assurance audits; assist in the development and maintenance of directives, which outline processes, procedures and roles and responsibilities of members; assist in the development and maintenance of forms; and to review all suspect apprehension pursuits.

Members currently assigned to the unit include a staff sergeant and two civilian members. The capacity of the unit is occasionally expanded on a short-term basis by the use of members who have completed the *Auditing in a Law Enforcement Organization* course.

Audits requiring Generally Accepted Accounting Principles (GAAP) standards are sourced out to qualified agencies.

### **POLICY PROVISION #3**

*Establish audit priorities on an annual basis based on a risk assessment or operational priorities of the police service.*

#### **Interpretation of the Chief of Police:**

It is my interpretation of this provision that each year a selection of potential audits will be considered and that from this selection an audit plan will be established, and that risk and operational priorities will be a consideration when establishing this plan.

#### **Data Support:**

Quality Assurance prioritizes audits based on input from the Risk Management Committee and the need for assurance of adequacy standards and directive procedures compliance. Throughout the year, leadership may identify additional audit priorities and the schedule is amended accordingly.

An audit of the Seized and Found Property directive is conducted annually in compliance with the guidelines outlined in section 5 of the Collection, Preservation and Control of Evidence and Property standard contained within the Policing Standards Manual, which recommends that:

*Every Chief of Police should ensure that an annual audit of the property/evidence control function is conducted by a member(s) not routinely or directly connected with the property/evidence control function, and report the results to the Board.*

### **POLICY PROVISION #4**

*“develop an internal audit work plan on an annual basis that identifies potential audit projects to be performed during the calendar year it is presented.”*

#### **Interpretation of the Chief of Police:**

It is my interpretation of this policy provision that an audit plan will be developed annually, taking into account the audit priorities noted in policy provision 3.

#### **Data Support:**

The Quality Assurance Unit develops an audit schedule for each calendar year. The unit schedules audits on an annual basis and reviews the requirements for each before beginning work on the audit. To identify priority audits, the unit solicits input from the Risk Management Committee in the previous calendar year.

Two to four weeks prior to the scheduled audit, the executive responsible for the area to be audited is contacted to discuss the work plan including the background, purpose and scope of the audit. This is an opportunity to ensure that any concerns, regulations and standards are identified and considered for inclusion in the audit.



## **POLICY PROVISION #5**

*Present to the Board the internal audit work plan for the current calendar year.*

### **Interpretation of the Chief of Police:**

It is my interpretation of this policy provision that the audit plan for the current year, as noted in policy provision 4, is presented to the Board as part of this monitoring report.

### **Data Support:**

The following audits are planned for 2021:

- A. Property: Drug Disposition Program Audit

## **POLICY PROVISION #6**

*Present to the Board a consolidated report summarizing the results of the previous year's audits, including any audits conducted externally.*

### **Interpretation of the Chief of Police:**

The pandemic significantly impacted the Quality Assurance unit in 2020. As a result, only one audit was initiated and will subsequently be completed in 2021. With the reorganization of the Strategy, Research and Organizational Performance portfolio, the auditing function will move to the Business Services portfolio.

### **Data Support:**

The following audits were completed by the Quality Assurance unit in 2019:

- A. Property Audit

The purpose of this audit was to test the property control function, in particular, that the items in the property database are in the warehouse accordingly, and the items in the warehouse are documented in the database accordingly. The auditor also checked for issues pertaining to the storage of property and evidence needing to be addressed by managers.

- B. Hate Crime

The purpose of this audit was to determine whether hate propaganda and hate/bias motivated incidents are identified and investigated in a way that is consistent with the requirements outlined in the Adequacy Standards (LE-007, LE-008) and to ensure that members are aware of the policies and procedures in place as outlined in Directive LE-01-016 Hate Crime and Hate Propaganda.

The audit focused on procedures and processes dealing with hate propaganda and hate/bias crimes and any relevant documents related to the topic in order to ensure that all policies and procedures are in accordance with adequacy standards. The scope of the audit did not include an assessment of other services' policies and procedures surrounding hate propaganda and hate/bias crime.

### C. Police Use of Force

The purpose of the audit was to determine whether police use of force training and reporting is being conducted in a way that is consistent with the requirements outlined in the Police Services Act and the Adequacy Standards Regulation, and to ensure that members of the police force who oversee the use of force and/or may be required to use force on other persons have received the required training and are following proper reporting procedures.

The scope of this audit was limited to procedures and processes dealing with police use of force and any relevant documents related to the topic in order to ensure that all policies and procedures are in accordance with adequacy standards.

### D. Evidence Continuity Records

Evidence Continuity (EC), or chain of custody, refers to the chronological documentation of the seizure, custody, control, transfer (temporary or permanent), and disposition of evidence. The audit focused on written procedures related to property handling and evidence continuity and relevant documents related to the records management of property to ensure that policies and procedures are in accordance with adequacy standards. A random selection of high risk items was used to test the evidence continuity function, in particular, that the items in the database are documented in such a way that it provides a record of all parties that have handled the item, storage locations, transaction dates and times.

## **POLICY PROVISION #7**

*Inform the Board, as required, of any audit results that may require the immediate attention of the Board.*

### **Interpretation of the Chief of Police:**

It is my interpretation of this policy that I will inform the Board of any audit results that require the immediate attention of the Board, and that I will provide this notification without unreasonable delay.

### **Data Support:**

There are no audit results that require the immediate attention of the Board.