

Classification      **PUBLIC**

Meeting              **April 21st, 2020**

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.**

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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: 14 APR 20

**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 one civilian member. 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 2020:

- A. Property: Property Disposal Procedures
- B. Property: Temporary Storage Locations

### **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:**

It is my interpretation of this policy that I will provide to the board, as an appendix to this monitoring report, a report that summarizes the findings of audits completed in the previous year.

#### **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.

For a summary of audit results refer to the *Consolidated Audit Report: 2019 Audit Summary* attached as Appendix A.

### **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:**

The results of the audits completed in 2019 did not warrant the immediate attention of the Board, consequently there was no requirement to inform the Board of these results prior to the submission of this monitoring report.

As common practice, the final report of each audit is submitted to the senior officer(s) responsible for the area that was audited and to the Risk Management Committee. This communication is considered sufficient to provide adequate expectation that serious audit findings requiring the Board's attention would be identified.

A copy of all audit reports and management action plans are retained for corporate knowledge management in accordance with the schedule set forth in the Records Retention and Purge Bylaw of the Durham Regional Police Services Board.

**Based on the data provided, I report overall compliance with the policy.**

**Attachments:**

**A. Consolidated Audit Report: 2019 Audit Summary**

## Appendix A – Monitoring Report: Audit Function

### CONSOLIDATED AUDIT REPORT: 2019 AUDIT SUMMARY

In 2019, Quality Assurance completed audits in the following areas:

- A. Property Audit
- B. Hate Crime
- C. Police Use of Force
- D. Evidence Continuity Records

QA audits were completed with assistance from analysts in Strategic Planning.

### QUALITY ASSURANCE AUDITS: SUMMARY OF FINDINGS

#### 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 management

#### *Summary of Findings*

1. Items in the property database are mostly recorded in the database accurately and properly stored at their assigned location.
2. Though the warehouse is generally well organized, the auditor observed areas for improvement including the storage of large and small items, packaging at the source, and disposal review.
3. During the audit the auditor noticed that many items did not have a disposal review date assigned. Also, the auditor observed that the disposition status of an item appears to be easily changed with few controls to ensure its accuracy.
4. At the time of the audit, record keeping of specific locations and filing needed improving in the money vault.
5. Although generally well maintained, there were some storage and organization issues identified in the vault.
6. At the time of the audit, property control in the drug vault required some improvement. Duplicate tags cause issues with property control.
7. Generally, the drug vault is clean and well organized.
8. The disposition status of an item is too easily changed without corresponding documentation.

#### 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 the Hate Crime and Hate Propaganda Directive (LE-01-016).



## Appendix A – Monitoring Report: Audit Function

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.

### *Summary of Findings*

1. There is a lack of training and information on what constitutes a hate crime.
2. Members are not aware of all the possible ways to flag a report as a hate crime resulting in inconsistent and under-reporting of incidents. Submitted reports are also not following the criteria outlined in the directive.
3. The directive is not being followed operationally with respect to member notifications.
4. The roles and responsibilities of the criminal investigative (CIB) and criminal intelligence (Intel) branches need to be more clearly defined.
5. That some of the roles and responsibilities of the Superintendent of Serious and Organized Crime (written in the directive as Superintendent of Crime Management) could be re-assigned.
6. The directive is not compliant with the Adequacy Standards LE-007 and LE-008 in relation to notification of the Chief or designated senior officer in the event of a hate/bias incident.
7. There is conflicting information between the adequacy standards and directive in relation to contacting the intelligence unit/officer.
8. There is no guideline on who is responsible for the removal of graffiti.

### 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. The audit scope did not include an assessment of other service's policies and procedures surrounding police use of force.

### *Summary of Findings*

1. All use of force training is delivered by certified use of force trainers.
2. Members of the police force who may be required to use force on other persons receive the required training.
3. Use of force training, qualification and maintenance/requalification schedules are monitored and adhered to.



## Appendix A – Monitoring Report: Audit Function

4. Records are maintained of use of force training courses taken by members.
5. Training sessions cover all aspects of use of force and are delivered within the context of the use of force model.
6. Reports are produced both quarterly and yearly on member use of force.
7. Use of force reports are being submitted, however, there is sometimes a delay in reporting and reports are often incomplete or improperly filled out when submitted.
8. Division, branch, or unit leaders are not keeping information relating to the maintenance of issue handguns, or the serial numbers of issue handguns.
9. The PEIC retains records of use of force options that are returned to them before a member commences an extended leave of absence.
10. The PEIC does not have an appointed training analyst who is responsible for reviewing use of force reports. (This has since been mitigated)
11. Directive LT-05-002 "Police Use of Force" is compliant 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.

#### *Summary of Findings*

1. Policy states that members are responsible for maintaining the integrity and continuity of evidentiary property and completing a property report for each item, but stops short of specifically requiring the documentation of the chain of custody. Procedure requires members to document transactions and transfers of property in their memo book.
2. Policy does not explicitly require the establishment of designated secure areas for the storage of evidence nor does it explicitly require that access by members is controlled and recorded.
3. Policy does not explicitly require that a report be completed providing details regarding the circumstances by which the property came into the possession of the police service and a description of each item of property obtained.
4. A description was included for almost all items.

## **Appendix A – Monitoring Report: Audit Function**

5. Despite there being a seizure details section available for the seizing officer to provide details regarding the circumstances by which the property came into the possession of the police service, in most cases this section is not being used and details are not provided elsewhere.
6. Control of property using approved secure temporary storage locations is often not maintained throughout the chain of custody, as reflected in documentation.
7. Custody of property is almost never maintained throughout possession of property, as reflected in documentation. The verify function of custody transfer is never used.
8. Most of the selected items have been disposed of or have made their way to property.
9. The item status of 'Found' is being used in more than one way.