

Classification **PUBLIC**

Meeting **April 9th, 2018**

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:

A handwritten signature in blue ink, consisting of a large, stylized loop followed by a horizontal line.

Chief of Police

Date: MARCH 29, 2018

**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. There are currently thirty-two (32) members within the service who have successfully completed the auditing course mentioned above. These members may be called upon to support internal audits.



Members assigned of the Quality Assurance Unit have received additional training on quality and process improvement applicable to internal auditing from a certified member of ROCG Hobb and Company consulting in the spring of 2011.

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.

Audit priorities also take into account the priority rating of a directive. Directives are prioritized based on a four-class rating system, with priority 1 directives being those that relate to the highest risk activities, and priority 4 directives being those that relate to the lowest risk. The priorities were assigned using a directive rating assessment tool that takes into account both the level of risk involved in the activities covered by the directive, and by the frequency of these activities.

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 audit schedule has been developed for 2018:

##### **AUDIT SCHEDULE (2018)**

- A:** Property Inventory (*completed*)
- B:** Preliminary Perimeter Control and Containment
- C:** Memo Book and Note Taking Procedures
- D:** Elder and Vulnerable Adult Abuse



## **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 2017:

#### **A. Seized and Found Property:**

The purpose of this audit was to take an inventory of the money vault and to test the controls over the money items stored in the property warehouse. Property records were checked to verify that the property tag and the assigned shelf location recorded in the property control module within the Versadex records management system were accurate and are in accordance with the Policing Standards Manual guideline LE-020 on the collection, preservation and control of evidence and property.

#### **B. Communications and Dispatch:**

The purpose of this audit was to review the policy and procedures for prioritizing and dispatching priority four (routine/alternate) response calls for service. Procedures were documented and tested to ensure that these calls for service are “processed and dispatched in a timely and efficient manner” in accordance with Section 6.2.3 of the Communications and Dispatch directive. The audit focused on procedural compliance the Call Priority Assessment Guideline. Particular attention was paid to the roles and responsibilities of members in the Communications / 911 Unit. Samples of priority four calls were examined, and member interviews were conducted as part of the audit field work.

For a more detailed summary of audit results and the corresponding management response refer to the *Consolidated Audit Report: 2017 Audit Summary* attached as Appendix A.

In addition to the internal audits noted above, the following student audits were completed by participants of the *Auditing in a Law Enforcement Organization* course in September 2017:

- A. Death Investigations
- B. Hate Crime and Hate Propaganda
- C. Prisoner Care and Control
- D. Emotionally Disturbed Persons and Attempted Suicide
- E. Preliminary Perimeter Control and Containment

**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 2017 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, audit results are communicated to the senior officer(s) responsible for the area that was audited, the Risk Management Committee, and the final report of each audit is submitted to the Executive Leadership Team. The communication of audit results across the three management groups noted above, 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.

**Attachments:**

- A. Consolidated Audit Report: 2017 Audit Summary**

## Appendix A – Monitoring Report: Audit Function

### CONSOLIDATED AUDIT REPORT: 2017 AUDIT SUMMARY

In 2017, audits were completed in the following areas:

- A. Seized and Found Property: Money Vault
- B. Communications: Prioritization and Dispatch of Priority Four Calls

#### AUDIT SUMMARY

##### A. Seized and Found Property: Money Vault

This audit consisted of an inventory and test of the controls over the money items stored in the property warehouse. Property records were checked to verify the property tag and the assigned shelf location recorded in the property control module within the Versadex records management system. The purpose of the audit was to determine whether the items in the vault are accurately recorded and documented in the database and properly stored at their assigned shelf location.

##### *Summary of Findings*

All items sampled (300, representing approximately one-in-five items) from the vault shelf were accurately recorded in the property database.

Disposal review dates for approximately forty per cent (40%) of the items in the vault have a disposal review date in 2016 or earlier. These items should be prioritized for disposal.

Some of the items within the property vault were not valuables. It is recommended that the criteria for determining which items go in the vault be clearly established within the procedures of the Property Unit as outlined in the directive.

##### *Management Response*

The management action plan identified three (3) recommendations. Since the completion of the audit and the development of the management action plan there has been a change in both the superintendent and sergeant level responsible for this area. In accordance with policy, an inventory of the property warehouse was completed by members of the Quality Assurance Unit in February during the leadership transition. During this inventory, some of the findings of the audit were clarified and additional observations were documented. The audit recommendations have been presented to the newly appointed sergeant, and the Superintendent, Operational Support, along with a report containing observations made during the inventory process.



## Appendix A – Monitoring Report: Audit Function

### B. Communications: Prioritization and Dispatch of Priority Four Calls

This audit reviewed the policies and procedures of the DRPS for prioritizing and dispatching priority four (routine/alternate) response calls for service. Procedures were tested to ensure that these calls for service are processed and dispatched in a timely and efficient manner as per Section 6.2.3 of the Communications and Dispatch directive. The audit was conducted in two parts:

Part One: focused on compliance with procedures outlined in the *Call Priority Assessment Guideline*, with particular attention to the roles and responsibilities of members in the Communications / 911 Unit. A sample of initial citizen generated priority 4 calls was examined and tested for their adherence to the guideline.

Part Two: consisted of a series of interviews with senior staff of the Communications/911 Unit. The objective of these interviews was to assess members' familiarity with the *Call Priority Assessment Guideline* and the procedures and responsibilities outlined in the Communications and Dispatch directive.

#### *Summary of Findings*

##### Part One: Compliance with Procedures

The auditors found that priority four (P4) calls for service are being appropriately prioritized according to the directive and the *Call Priority Assessment Guideline*. During the review of a random sample of 400 records, only one was determined to be definitively noncompliant with the priority assessment criteria.

Eight (8) call records in the sample of 400 priority four calls did not have any remarks, dispatches, text pages or related events. While the original audio recordings of these calls do exist in a separate system, the absence of details poses a problem to a review using the Versadex records management system.

Examination of the Communications and Dispatch directive and the *Call Priority Assessment Guideline*, the standard operating procedures for the Communications/911 Unit, and other supporting documents, it was found that there is no actual definition of what specific time standards constitute "timely and efficient" dispatch of priority four calls. While standards do exist under the 911 Management Board for the amount of time to pick up an emergency 911 call and nonemergency calls, there are no internal standards for time to dispatch P4 calls. In the absence of these defined time standards, there was no examination during this audit of how long it takes for calls to be dispatched after they have been received.

##### Part Two: Assess Member's Familiarity with *Call Priority Assessment Guideline*

The auditors determined that Communications / 911 call takers and dispatchers complete a thorough training program and receive ongoing refresher sessions annually. The training program is developed by the Training Coordinator and is based on the provincial guidelines. Ongoing training is kept in place and up to date. In all of the training sessions



## Appendix A – Monitoring Report: Audit Function

the standard operating procedures and directives are taught and tested. Monthly E-Learning sessions are arranged and set for all communicators in conjunction with the Police Education and Innovation Centre. The sessions consist of ten to fifteen questions pertaining to the procedures and responsibilities documented in various directives.

In addition to a comprehensive training program, the auditors found that accountability in staff performance is reported on throughout the year. Performance is managed and tracked in accordance with the Performance Management Process directive, and supervisors follow up with regularly scheduled performance reviews during the year. A standardized report is used to monitor work and to confirm that performance meets training standards. Feedback is given to the communicators and the completed report is shared with the Training Coordinator.

### *Management Response*

Four (4) recommendations were made, two (2) were declined, one (1) was accepted in part, and one (1) was accepted.

Recommendation 2.1: *“That the Communications/911 senior staff look into the eight call records identified as incomplete to determine their compliance with the Call Priority Assessment Guideline”* was declined by management because it was determined that these calls are required for the generation of online reports via the CopLogic reporting tool.

Recommendation 3.1: *“That the Communications/911 senior staff create a defined standard for the time it should take (on average) for Priority 4 calls to be dispatched”* was declined since these calls are routed to the Regional Reporting Centre (RRC) for action, therefore responsibility for these calls lies outside of the Communications/911 Unit.

Recommendation 3.2: *“That the Communications/911 senior staff or designate further investigate the frequency, cause and potential impact that priority 4 calls queued for over four days have on community safety, investigative outcomes, and customer service”* was accepted in part. While these calls are routed to the RRC for action, Communications/911 supervisors do review these queues regularly to identify “stale” calls and update RRC and frontline supervisors. Members of the Communications/911 Unit assigned two members to assist with clearing the backlog and submitted over 200 general occurrence reports.

Recommendation 6.1: *“to ensure the sharing of information, Communications supervisors should receive copies of the Communications/911 Unit Annual Report that is submitted to the Chief”* was accepted.