

Classification **PUBLIC**

Meeting date **March 2012**

Agenda item **Monitoring Report:
Audit Function**



Recommended Motion:

THAT the Board find that all provisions of the Audit Function, Executive Limitations Policy have been complied with.

(Audit Function)

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

I report compliance with all provisions of this policy

Signed: _____
Chief of Police

Date: _____

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 limitation policy stipulates that the Durham Regional Police Service (DRPS) shall have at minimum quality assurance capacity internal to the Service, and audit capacity either internally or through contracted external expertise depending on the expertise required to meet statutory requirements, generally accepted principles and standards for the auditing profession. This audit capacity also includes the continuous review, and revision process in relation to Service directives.

Data Support:

There are seven (7) specific limitations that can be grouped into three areas as follows:

1. Limitations 1 and 2 reference the establishment and maintenance of an internal quality assurance unit/capacity with the requisite knowledge, skills and abilities.

The DRPS has a Quality Assurance Unit (Q.A.) staffed by one staff sergeant and three civilian members.

All members have the requisite knowledge, skills and ability to perform the duties required for internal audit processes. Audits requiring Generally Accepted Accounting Principles (GAAP) standards are sourced out to recognized, qualified and competent agencies.

Q.A. has the capability, as well as sufficient resources, to conduct internal audits, as required. In total there are also 18 members within the Service that have received and successfully completed the Jacobsen "Auditing in a Law Enforcement Organization" course. In the spring of 2011, all members assigned to Q.A. received additional training on quality and process improvement applicable to internal auditing from a certified member of ROCG Hobb and Company Consulting. This training was, and continues to be, applied to auditing, including the proper tracking and documenting of completed audits.

2. Limitations 3, 4 and 5, require that the Service establish audit priorities, and work plans on an annual basis.

Q.A. schedules annual audits based on adequacy standards and priorities identified by the Service. The two mandatory audits (Communications / 911 Unit and Property Unit), are conducted on an annual basis as per the Ontario Police Services Act. In addition, there will be, at minimum, four additional audits scheduled in 2012. Those four will focus on:

- Access for persons with disabilities
- Court security
- Elder and vulnerable adult abuse
- Traffic management, enforcement and road safety.

As part of the proposed audits, there will be a scheduled inventory (test of controls), in the Property Unit conducted by Q.A. (as per the procedures on property control documented in **Policing Standards Manual (2000)**, *LE-020 Collection, Preservation and Control of Evidence and Property*). An overview of the 2012 Internal Audit work plan is attached.

DRPS has undertaken to host, for the fifth consecutive year, the Ray Jacobsen course covering “Auditing in a Law Enforcement Organization”. This course is cost neutral to the DRPS, and it is anticipated that four additional audits, focusing on adequacy standards and related directives, will be completed by course candidates. The QA unit is continuing with a scorecard program addressing the continuous improvement of the Service. There are 16 active scorecards in circulation that are updated on a quarterly basis. Twelve of these scorecards have helped assist in the internal audit requirements set out in our directives (a requirement in adequacy standards, but agreed upon by the Ministry as being satisfactory). As part of the QA philosophy of continuous improvement we recognize a need to meet and exceed standards. We are reviewing our scorecard process to include more detail, measures and early identification of potential issues.

Audits are prioritized using risk management and liability principles as measuring bars. Audit work plans receive approval from the Leadership Group prior to the commencement of any work.

3. Limitations 6, and 7 require that the Board be informed regarding annual audit results and any imminent risks identified as soon as practicable throughout the year.

The Chief of Police is kept apprised of all annual audit results, including any identified imminent risks to the Service or its members. The Board is apprised of any issues or concerns the Chief believes falls within the limitations set out by the Board. As part of that reporting requirement the following is a summary of the consolidated points of the audits conducted in 2011.

Accessibility for Ontarians Disability Act (AODA) – (April 2011)

Scope: The purpose of this audit was to determine the Service's degree of compliance with the accessibility standards for customer service.

Findings:

- A new policy is required that would provide specific guidelines on how to receive people with disabilities accompanied by their service animal and / or support person.
- Post public notices that indicate alternative routes or other reasonable methods for access when facilities are temporarily unavailable or when there are disruptions in service.
- Review Bill 168 and the associated risk assessment report to determine any overlap
- Obtain a signed memorandum of understanding with Durham Regional Transit to utilize their services for transporting people with disabilities.
- Develop and implement an accessible feedback form. Modify the complaints/compliments section of the website to provide clearer instructions and to encourage more communication.

Seized and Found Property - (June 2011)

Scope: In prior years the focus of the audit was on drug exhibits. In 2011 concentration was shifted to the inventory of physical items in the warehouse. During the preliminary planning phase for this project, it was requested that particular attention be drawn to any problems concerning the final release or disposition of property seized as part of court proceedings.

Findings:

- Revise Directive AO-04-001 "Seized and Found Property" to more accurately reflect current procedures.
- Some errors are occurring in a section of Versadex that are caused by officers making changes after the item has been tagged and stored in the warehouse.
- Tracking items in and out of the warehouse is not fully automated. Property clerks have to type the status to correspond with the proper entry whenever an item gets signed out of the warehouse to an officer for court.
- Property clerks often have to browse the lists of items and connect them to the proper owner.
- Tour and security check of the Property Facilities - No findings to report and no recommendations.
- Court folders with related property for criminal and POA charges need to be updated by Records once the case is closed.

(Recommendations for changes in Versadex were not declined, but rather delayed and considered long term goals)

Communications and Dispatch Information Management and Reporting Capabilities – (September 2011)

Scope: The purpose of this operational review was to evaluate the management and effectiveness of the Service's communication and dispatch centre as governed under the terms of the Regional Municipality of Durham 911 agreement. Communications information management software (Symposium) was also reviewed.

Findings:

- Directives for the Communications / 9-1-1 Unit are comprehensive in coverage, with the exception of some minor revisions that are needed in Directive AO-02-004 “Telephone Operations”.
- The “Communications Administration Policy and Training Manual” is currently undergoing a major revision and will cover all standard operating procedures for the control, maintenance, and storage of communication records and statistics.
- Symposium needs to be upgraded, primarily to extract records and for the creation of management reports. IT staff are working to extract records from the Symposium database and to download into Excel spreadsheets.
- Some discrepancies were found after testing the statistics in the daily CDN (Route Point) Statistics Report run by Communications against figures presented in the Duty Inspector’s reports. Figures from Symposium or CAD must be extracted automatically and entered into the Duty Inspector’s report using an automated process.

Case Management Video Disclosure – (December 2011)

Scope: The purpose of this audit was to report on the degree of compliance with the directives. Concentration was focused on the release of recordings for court proceedings.

Findings:

- Directives (AO-02-001, AO-02-008 and AO-02-009) need to be merged and revised to outline the current procedures including reporting for reimbursement from the Crown and from defense counsel for copying services.
- Video recorded statements are more and more the expected norm in the courts. Existing complex procedures must be streamlined for efficiencies.
- There is a need to move from courier delivery of DVDs to VDU to an electronic file transfer system on the network in order to improve the speed and efficiency of the video disclosure process. IT could expand the current pilot project in VDU to include one of the larger divisions and the two SAU interview rooms to get a better idea of the impact this kind of change in procedure would make to the process.
- Controls over the inventory of DVDs and CDs ordered and kept in stock need to be tightened and standard operations procedures manual is required outlining the responsibilities and duties of VDU staff and management expectations.
- There is a significant backlog of over 1000 banker’s boxes of VHS tapes that need to be transposed either to DVD or Blue-ray disks before the data is lost due to tape degradation. Requests for additional copies of video evidence are not included in the VDU month end reports to Financial Services. These requests need to be handled like any other request and the Crown can be billed accordingly. Cash transactions should not be accepted

Canine Unit – (March 2012)

Scope: The purpose of this audit is with respect to the Canine Unit’s support of frontline officers and the utilization of canine tracking in calls for service. This audit will report on the degree of compliance with the directives and on the efficiency and effectiveness of the main routines and processes of the Canine Unit. Particular focus will be put on training and on the reporting of canine apprehensions requiring a “*Notice to Health Department Bite of a Person by Durham Regional Police Service Dog*”, form DRP 43.

Audit in progress

As police Services and Boards are governed by Provincial legislation and Adequacy Standards we also have Service Directives and procedures developed to guide and assist our members in day to day duties. We are in the process of streamlining our directives, converting them to unit specific policy where appropriate, and modifying the language for consistency and ease of understanding.

For information purposes, the DRPS has been notified by the Ministry's Quality Assurance Unit of the realigned police services advisor zone assignments. Effective March 1, 2012 the DRPS Board is in Zone 3, assigned to Duane Sprague. This provides a point of contact for the Service and the Board of any forth coming Ministry audit.

Attachment: 2012 Internal Audit Work Plan

2012 Internal Audit Work Plan

(A) Property Unit

Sections 13(1) and 14(1)(b) of the Police Services Act requires the Chief of Police to establish procedures and processes in respect of property and evidence control as well as collection, handling, preservation, documentation and analysis of evidence. Section 5 of LE-020 "Collection, Preservation and Control of Evidence and Property"; this integrated policy statement in the **Policing Standards Manual (2000)** requires that the Chief of Police ensures an annual audit of the Property Unit is conducted. In addition, section 6 requires that the chief of police conducts an inventory of property / evidence each time the Property Unit sergeant is transferred or replaced. These requirements are articulated in DRPS Directive **AO-04-001 "Seized and Found Property"**. The directive has expanded this to include random inspections of the Property Unit and temporary storage lockers.

Quality Assurance (QA) will proceed to conduct an inventory of property and evidence stored at the Property Unit commencing in April. Included during this inspection will be a review randomly selected of the temporary storage lockers. In November of this year, QA will conduct an audit on a specific area, yet to be determined (for example, money, drugs, firearms or fraudulent documents). As in previous audits on the Property Unit, the scope will focus on processes.

(B) Communications / 911 Unit

DRPS Directive **AO-02-002 "Communications and Dispatch"** requires that QA conduct an annual audit of Communications / 911 Unit and prior to commencing the audit, they consult with both the chief of police and Communications / 911 Unit inspector to determine the nature and scope of the audit.

QA will conduct the annual audit of Communications / 911 Unit during the month of November, 2012.

Note: During the past several years, the annual audits on the Property Unit and Communications / 911 Unit have provided favourable results, i.e., minimal findings that require immediate attention. In other words, both units are operating above standards as set out in the Policing Standards Manual (2000).

(C) Additional Audits Scheduled for 2012

1) Access for persons with disabilities

Audit: Review accessibility of all DRPS facilities under AODA legislation

Scope: Accessibility to cover the variety of disabilities associated to both members of the public and DRPS.

2) Court Security

The integrated policy LE-014 Court Security and LE-014A Court Security Assessment Tool in **Policing Standards Manual (2000)** require police services that have court security obligations to adequately meet, and continue to meet, their responsibilities.

2012 Internal Audit Work Plan

Audit: Review of court security at 150 King Street East, Oshawa.

Scope: Review of the court security plan, court security procedures covering both supervision and training, and security personnel (i.e., knowledge, skills and abilities to perform their duties).

Review of both the Policing Standards Manual (2000) and DRPS directives covering

- Court Security
- Prisoner Transportation
- High Risk Prisoner Transport Criteria
- Prisoner Care and Control – Court Security

3) Elder and Vulnerable Adult Abuse

Audit: Review the DRPS procedures and investigations into elder or vulnerable adult abuse.

Scope: Review both the integrated policy LE-021 Elder and Vulnerable Adult Abuse in the Policing Standards Manual (2000) and DRPS directive “**Elder and Vulnerable Adult Abuse**”

4) Traffic Management, Enforcement and Road Safety

Audit: Review the DRPS procedures and plans relating to traffic management, traffic law enforcement and road safety.

Scope: Review of the **Policing Standards Manual (2000)** LE-017 Traffic Management.

- Enforcement and Road Safety and DRPS directives; Impaired Driving Investigations, R.I.D.E. Program, Motor Vehicle Collision Investigations and Suspect Apprehension Pursuits.
- Conduct interviews with members from both Traffic Services Unit and divisional patrol officers and supervisors.
- Review statistics provided by the DRPS Collision Reporting Centre and Strategic Planning Unit.
- Review traffic initiatives conducted by the Traffic Services Unit.

5) Ray Jacobsen Auditing Course (Hosted by DRPS)

As part of this course learners from other police services will gain practical experience by conducting small audits within various areas of the DRPS. Audits will be based on selections from the Leadership Group prior to the start of the course.