

Classification **PUBLIC**

Meeting **April 13, 2015**

Agenda Item **Monitoring Report:
Audit Function**



Recommended Motion:

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

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 to 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:

1. QUALITY ASSURANCE CAPABILITY

The Durham Regional Police Service (DRPS) has a Quality Assurance Unit (QA) whose responsibility it is to:

1. Conduct internal quality assurance audits
2. Assist in the development and maintenance of directives, the written orders of the Chief of Police for all members. Directives outline processes, procedures, roles and responsibilities and are available to all members of the service through the DRPS intranet.
3. Assist in the development and maintenance of forms
4. Review all suspect apprehension pursuits, ensuring the timely submission of Fail To Stop Reports and Suspect Apprehension Pursuit Debriefings by the Compliance Officer (Staff Sergeant)

2. KNOWLEDGE, SKILLS AND ABILITIES

Quality Assurance may draw upon members who have completed an auditing course to augment the internal auditing capacity. Approximately forty members have completed a course that teaches the principles of auditing, running through an audit program, and requiring students to conduct an audit before completion.

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

3. AUDIT PRIORITIES

The purpose of the audit process is to provide independent, objective reviews of existing DRPS processes to help the organization accomplish its goals. Internal auditing provides a systematic, disciplined approach to evaluate and improve the effectiveness of the process while assessing compliance to standards, effectiveness of directives, achievement of process objectives, and efficiency of the process in the use of resources.

QA conducts a minimum of six planned audits annually. Assurance and compliance audits are selected based on mandatory requirements, prioritization of directives, audit history, and input from the Risk Management Committee. Throughout the year, the Service may identify additional audit priorities; QA will prioritize these audits appropriately and add them to the audit schedule. .

The property audit is conducted annually based on the guidelines of the Policing Standards Manual (2000) integrated policy statement LE-020 Collection, Preservation and Control of Evidence and Property, section 5, 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.

Additionally, the DRPS directives have been assessed against workplace values to establish their priority for outcome significance. The priority for outcome significance is considered when identifying directives for auditing.

4. AUDIT PLAN

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 the audits.

During the audit planning phase, about three weeks prior to commencing audit fieldwork, the signing authority 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 may be included in the audit.

5. AUDIT SCHEDULE (2015)

The following internal audits are planned for 2015:

Jan - Feb:	Communications and Dispatch
Mar - Apr:	Memo Book and Note Taking Procedures
May - Jun:	Attempted Suicide and Death Investigations
Jul - Aug:	Seized and Found Property
Sep - Oct:	Court Security
Nov - Dec:	Asset Audit (TBD)

6. AUDIT SUMMARY (2014)

In 2014, Quality Assurance completed audits in the following areas:

- A. Records Management
- B. Safe Arrival Program (AVL/GPS)
- C. Police Use of Force Training Records
- D. Property: Drugs
- E. Social Media
- F. Emotionally Disturbed Persons
- G. Domestic Violence and Service to Victims of Domestic Violence
- H. Prisoner Care and Control

For the findings and management response, please see the consolidated report summarizing the results of the previous year's audits. (Appendix A).

7. AUDIT RESULTS

Management may choose to accept, accept in part, or decline any recommendation of an audit. If accepting a recommendation, the management response includes an action plan with an anticipated completion date. If declining a recommendation, the management response should include the reasons for declining the recommendation. Finally, if accepting the recommendation in part, the management response should include a reason for the partial acceptance and an action plan for the accepted portion of the recommendation.

The Chief of Police is apprised of annual audit results, including any identified imminent risks to the Service or its members. Through the Chief, the Board is informed of any issues or concerns that require the immediate attention of the Board.

Attachments:

- A. Consolidated Audit Report: 2014 Audit Summary**