



TORONTO POLICE SERVICES BOARD

EFFECTIVE MANAGEMENT: AUDITING

DATE APPROVED	May 1, 2000	Minute No: P156/00
DATE(S) AMENDED	November 15, 2010	Minute No: P292/10
DATE REVIEWED	May 1, 2000 May 24, 2001 November 15, 2010	Minute No: P211/00 Minute No: P139/01 Minute No: P292/10
REPORTING REQUIREMENT	Annual Audit Workplan	
LEGISLATION	<i>Police Services Act</i> , R.S.O. 1990, c.P.15, as amended, s. 31(1)(c). <i>Adequacy and Effectiveness of Police Services</i> , O. Reg. 3/99, s. 35.	
DERIVATION		

The Toronto Police Services Board has retained the City Auditor as the principal auditor for the Toronto Police Services Board and the Toronto Police Service. The Board's audit process parallels the process used at the City of Toronto.

The Board's policy is in support of a year 2000 Ontario Civilian Commission on Police Services (OCCPS) recommendation that states "the Board must fulfill its governance role and assert control over the systems and policies for which it is accountable by periodically requiring audits of the Service's implementation of its lawful directions and policies (OCCPS Fact-Finding, Recommendation #7)".

It is the policy of the Toronto Police Services Board that:

Annual Audit Workplan

1. The City Auditor will develop an annual audit workplan for the Toronto Police Services Board;
2. The Auditor will conduct a risk analysis in the development of an audit workplan;
3. The City Auditor will develop the workplan with input from the Board and the Chief of Police;
4. The workplan will be approved by the Board;

Reporting and Review Process

5. Prior to submitting an audit report to the Board, the City Auditor will discuss the audit's findings with the Chief of Police, or his/her designate;
6. The City Auditor will submit his/her reports directly to the Board in a timely manner;
7. The Chief of Police may submit a supplementary report regarding a City Audit report at the same time as the City Auditor submits his/her report;
8. The Board will refer the City Auditor's report to the Chief of Police for comment if no supplementary report is received in conjunction with the City Audit report;
9. The Chief of Police will provide a report to the Board containing his/her comments;
10. The Board will then review both the Chief's report and the City Auditor's report and determine whether the Board accepts or rejects the City Auditor's recommendations;

Tracking of Audit Recommendations

11. The Chief of Police will have three months to respond to the City Auditor's report if no supplementary report is provided;
12. The Chief of Police will provide the Board with an annual report that tracks the implementation status of internal and external audit recommendations;

Audits requested by the Chief of Police

13. The City Auditor will perform audits as requested by the Chief of Police;
14. Such audits will be issued directly to the Chief of Police;
15. The Chief of Police will decide whether audits he/she has requested will be submitted to the Board;

Relationship with City Council and the City's Audit Committee

16. All audits requested by City Council will be forwarded to the Board for consideration;
17. The Board will give consideration to forwarding individual audit reports to the City's Audit Committee; and
18. When the Board forwards reports to the City Audit committee, the Board will send these reports for information.

