

AUDIT POLICY

Policy No: 01/08
Effective Date: January 23, 2008
Amended: June 25, 2014

Policy Statement

The Regional Municipality of York Police Services Board (‘the Board’) supports a corporate commitment to continuous improvement in service delivery to the public and holds the Chief of Police accountable for achieving this goal.

It is the policy of the Board to establish a quality assurance process that requires the Chief of Police to comply with all statutory requirements as it relates to the principles and standards of internal auditing.

Policy requirements set out in this document shall form part of the Police Services Board Policy Manual and the Chief of Police shall comply with these requirements.

Statutory Authority

Section 35 of the Adequacy and Effectiveness of Police Services Regulation requires that every Board and Chief of Police implement a quality assurance process relating to the delivery of adequate and effective police services, and compliance with the *Act* and its Regulations.

Adequacy Standard LE-020 on “Collection, Preservation and Control of Evidence and Property” specifies that the Board shall receive a report on the results of the annual audit of the property and evidence control function.

POLICY GUIDELINES

1. The Chief of Police is responsible for ensuring that all practices related to quality assurance or audit functions are in accordance with statutory requirements and generally accepted principles and standards for the professional practice of internal auditing.
2. On an annual basis, the Chief of Police shall establish audit priorities based on a risk assessment or operational priorities of the Service.
3. Audits will be conducted in all areas of the Police Service from time to time for the purpose of examining processes or to ensure compliance with Board policies and Chief’s procedures and directives.
4. Audits will be conducted by members who do not oversee nor have control over the areas being examined.
5. At the discretion of the Board or the Chief of Police external services may be sought to audit or assist in audit processes of the Police Service.
6. The Chief of Police shall ensure that procedures and regulations are reviewed regularly to ensure currency with case law, inquests, public inquiries and amendments to legislation.

REPORTING REQUIREMENTS

1. On an annual basis, the Chief of Police shall provide an internal audit schedule and work plan for the current calendar year.
2. On an annual basis, the Chief of Police shall provide a consolidated report summarizing the year's audits results including any audits conducted externally.
3. The Chief of Police shall report on the results of the annual audit of the property and evidence control function.
4. The Chief of Police and the Executive Director of the Board shall advise the Chair of the Board in a timely manner of any issues arising during the course of the Inspection conducted by the Ministry of Community Safety and Correctional Services.
5. The Chief of Police and the Executive Director shall respond to all recommendations in the Ministry's Inspection Report in a written report to the Board.
6. The Executive Director shall prepare a report to the Ministry of Community Safety and Correctional Services outlining the response of the Board and the Service to all recommendations.