Quality Assurance, Risk Management and Audit in Canadian Police Services:

Current Status and Emerging Trends

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The Quality Assurance in Law Enforcement Committee (QALEC) of the Canadian Association of Chiefs of Police (CACP) promotes an integrated approach to quality assurance in Canadian law enforcement to continuously improve the quality of service provided to the public and to increase public and officer safety by encouraging the adoption of consistent and professional standards of policing. QALEC comprises representatives from police, law enforcement agencies, and the private sector who have expertise in quality assurance, and includes nation-wide representation.
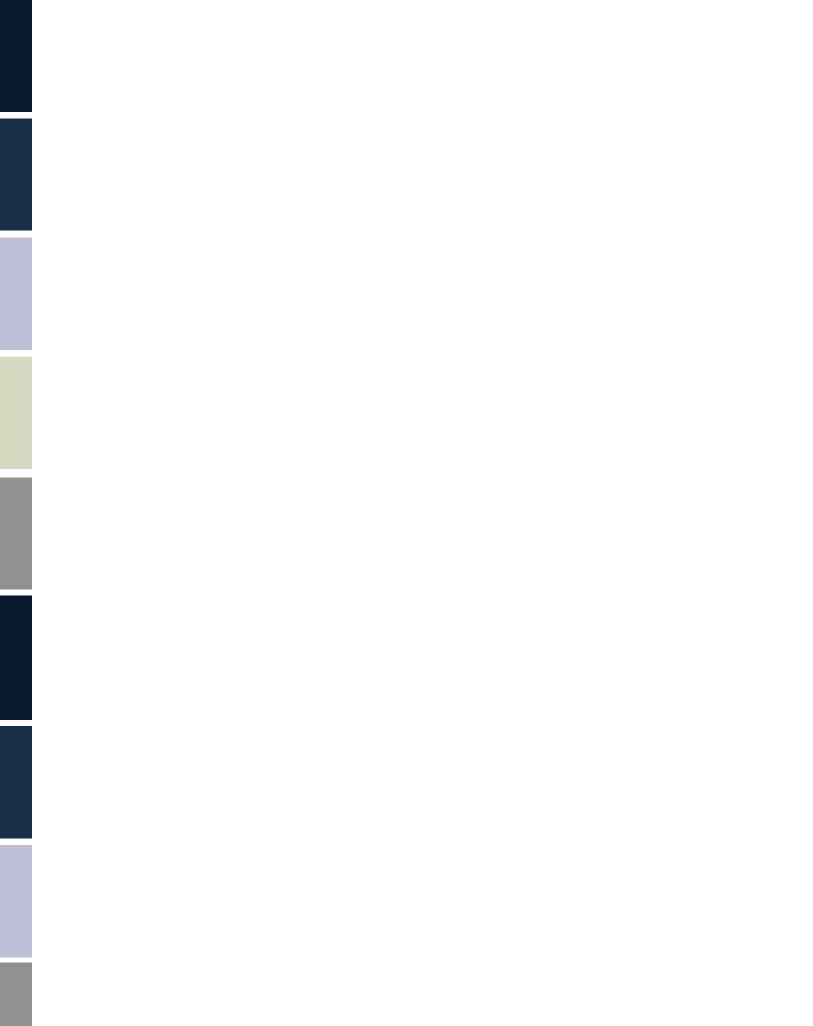
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Executive Summary

This study investigates the presence of quality assurance, risk management, and audit practices at the municipal, provincial and federal levels of law enforcement in Canada. Based on open-ended interviews and surveys with management of law enforcement agencies, the study attempts to determine the extent to which these practices are in place, the structure of managing these functions, including the tools that are used to do so and the role of these functions within the organization.

The survey was sent 104 police services who are represented in the Canadian Association of Chiefs of Police. A total of 30 people responded on behalf of 23 police agencies. Large police services (with budgets over $500 million and more than 4000 uniformed officers) included the Royal Canadian Mounted Police (RCMP), the Ontario Provincial Police, the Sûreté du Québec, the Toronto Police Service and the Service de police de la Ville de Montréal. Medium-sized police services with budgets in the $200-500 million range and 1000 or more uniformed officers included: Vancouver Police Department, Calgary Police Service, Edmonton Police Service, Ottawa Police Service, Peel Regional Police, York Regional Police. Smaller police services with fewer than 1000 uniformed officers within Ontario included the Durham Regional Police Service, Halton Regional Police Service, Waterloo Regional Police Service, Guelph Police Service, London Police Service, Strathroy-Caradoc Police Service and Thunder Bay Police Services. In the east, there were responses from the Fredericton Police Force, the Beresford, Nigadoo, Petit-Rocher and Pointe-Verte (BNPP) Regional Police and the Bridgewater Police Service. In the west, there were responses from the Regina Police Service, Lethbridge Regional Police Service, and the Abbotsford Police Department.

Although the definitions differ and the approaches are distinct, all of the respondents reported some form of quality assurance was in place in their organization. Some of the key findings of this study include:

1) There are a variety of historical and contextual reasons why approaches to quality assurance vary. Some, for example, evolved from traditional financial and audit functions, some from strategic and continuous improvement planning processes, some were introduced in response to provincial standards for policing and others emerged as part of the municipalities' broader quality movement. There were also a range of standards and models in place. Half of respondents had membership in the Institute of International Auditors but membership in other organizations was fragmented.

2) We found also a wide range of tools being employed to support quality assurance efforts and opportunities to share these across jurisdictions.

3) Almost half of the respondents (48.15%) felt that the most important reason for quality assurance was improving service delivery. Improving community safety was also significant, with 44.4% listing this as their top priority. Improving officer safety was the second priority for more than 34% of the respondents. Reducing the likelihood of litigation and improving the cost-effective allocation of resources were rated lower than all other options. This clearly suggests that respondents see their work as being tightly aligned with their organization's major priorities.

4) While respondents see their function as key to supporting the strategic imperatives of community safety, service delivery and officer safety, they expressed concerns that the function is not well understood in this way throughout the organization. One of the most common recommendations was the need to build a common understanding of the different processes and their role. They also identified a need to integrate risk management into planning and day-to-day operations.

5) There was a high level of commonality among organizations in terms of the risks they tracked. More than half of the respondents tracked risks associated with the external environment, operations, human resources, potential legal and regulatory risks, and risks associated with information as well as technology and infrastructure.

6) The major impediments cited by the respondents were associated with the degree of support from senior management, with human resources and training, as well as awareness of the importance of quality assurance.

7) While it is generally understood that quality assurance processes need to be linked to outcomes, the extent to which there were formal processes in place to provide effective follow-up and to track results varied. In some organizations, the quality assurance and risk management process is extremely comprehensive but it is not clear that all the data collected is put to good use. In general, there is little usefulness in collecting data if it will not be analyzed and fed back in some way. It is easier to effectively integrate these processes into management and operations if participants see the value of the associated paperwork (electronic or otherwise).

8) The principal recommendations respondents made related to the issues identified above, specifically to:

↳ Increase awareness of the role of quality assurance and risk management throughout the organization;

↳ Improve training to support the function;

↳ Improve technological support to streamline these processes;

↳ Balance the needs to measure and track with the costs, financial and otherwise;

↳ Build a common understanding of the terms and share best practices.

In addition, some respondents had specific suggestions regarding structural changes, for example, better integration among the functions.

The study confirmed the challenges associated with establishing rigorous professional standards, while balancing the interests of different stakeholders in the development and application of the process. For example, effective processes must link to strategic priorities, such as community safety and accountability, and processes while respecting the operational realities of the front line. In addition, we found that the processes need to fit with the reality and resources of the organization, ensuring that the reporting requirements are cost-effective and aligned with corporate priorities and objectives. We were not able to obtain much information about the scale of these functions or their costs although it is clear that larger organizations have committed extensive staff and resources. It is also clear that these efforts need to be scalable—small services cannot undertake the same level of activity as larger services with more infrastructures.

"Striking a balance" is one of the major challenges facing those in quality assurance, risk management and audit functions. As one respondent noted, "audits should only be conducted when the expected benefits exceed the cost (cost-benefit analysis should also apply to audits themselves)." It is important to consider the administrative burden and the impact on morale of processes that are perceived to be too burdensome. At the same time, one respondent noted it is important to recognize "the costs of doing nothing." It is often difficult to measure the value of effective risk management but we most certainly can see the impact of high profile failures. An area for further examination would be how to effectively strike the balance. One of the principal limitations of the study stems from the relatively small number of respondents, all of whom work within the functional areas, being examined. More research to explore the view of other stakeholders engaged in the process would be beneficial.

Introduction

Background

Public sector organizations are usually held more accountable than their private counterparts because they are entrusted with a budget largely composed of public funds (Vincent, as cited in Archbold, 2005). As such, quality assurance, risk management and audit functions are gaining increasing importance in public sector management. These practices are gaining recognition and being implemented more frequently and rigorously in an effort to improve the quality of service delivery, accountability and transparency. Many policing organizations view them as critical to achieving their strategic goals regarding public safety, service and officer safety.

Policing organizations represent unique challenges to management theory and practice. There is ample evidence of management principles from the private sector being adapted to policing (for example, strategic planning processes, corporate communications and marketing) along with standard public administration practices (related to budgeting and policy development). However, police agencies are unique given their role in society. Policing organizations have been delegated, by the state, part of the monopoly of force and have higher levels of accountability than organizations in many other sectors. While they are subject to civilian oversight, the potential impact of system, organization or service failures are substantial and potentially tragic.

Effective risk management is becoming critically important for the public service and the ability to make good decisions about policies, programs and services where future uncertainties are significant is paramount. With increasing frequency, the public service is facing difficult decisions about health and environmental risks, risks to economic well-being, technology risks, and risks to service delivery, among other things. The government's responsibility and duty of care to the public requires that practices and lessons of good risk management be followed (Bender & Graham, 2004). Because law enforcement agencies routinely deal with risk in a number of ways, risk management is an integral process that can be used to identify potential risks and liabilities that could result in some kind of loss for both public and private sector organizations (Archbold 2005). Although risk management is an integral part of police accountability, Archbold notes that only recently has it emerged in the academic literature on police accountability (2005). Given the use of both lethal and non-lethal force, there is a high level of risk/ liability involved in police work (Archbold 2005). Based on a survey of 354 American police agencies, Archbold reviewed how American law enforcement uses risk management in their efforts to control police liability. In her study, telephone interviews revealed that only 14 of the law enforcement agencies surveyed (0.039%) identified risk management as one of several tools used to control police-related liability within their organizations (Archbold, 2005).

Although a large body of literature on quality assurance, risk management and audit is available from law enforcement agencies themselves, to date, there has been no published research focusing on these concepts in Canadian policing. Our study reveals that different levels of police services have evolved their processes in significantly different ways and even use different vocabularies to describe the same phenomenon. It is likely that this is due to the fact that the processes have followed different paths of development shaped in part by regulation and also because they are relatively new disciplines adapted from other contexts. In particular, risk management in the public sector is an evolving art rather than a precise science.

Definitions

The concepts of quality assurance, risk management and Auditing have evolved and been applied in unique ways in policing organizations. Although organizations use them in different ways, management literature provides a starting point for understanding these concepts.

Quality Assurance is a type of quality management practice and primarily involves establishing organizational procedures and standards for quality. It can be defined as the activity of providing, to all concerned, the evidence needed to establish confidence that the quality function is being performed adequately (Juran, 1951). As such, quality assurance differs from quality control (or audit) in that quality control ensures that the procedures and standards established are followed by members of the organization. In the RCMP, for example, quality assurance practices are

concerned with compliance and adequacy of controls to provide management with the confidence that the controls in place are effective and any deficiencies are identified and corrected (2007b).

Risk Management is a management tool for quality control that can be used to identify and manage potential risks and liability problems in organizations or agencies (Archbold, 2004). The Committee of Sponsoring Organizations (COSO) defines it as a process, effected by an entity's board of directors, management and other personnel, applied in strategy setting and across the enterprise, designed to identify potential events that may affect the entity, and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives (2004). When implemented effectively, risk management helps to mitigate risks that could potentially result in some kind of loss for both public and private sector organizations. Risk management also involves the protection of physical, human and financial assets (Archbold, 2005). Although no prescriptive set of steps to create a fully integrated risk management implementation currently exists, success is most likely when risk management is adopted as an integral part of the organization's management 'tool kit' (Bender & Graham, 2004).

With regard to *Auditing*, it is important to distinguish between the practices of Internal and external auditing. According to the Institute of Internal Auditors (IIA) (whose Internal Audit Policy applies to all government departments in Canada), internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations (IIA, n.d.). The IIA recommends that internal auditing be used to help an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes (IIA, n.d.).

An Internal audit is a review and appraisal of all departmental operations for purposes of advising management as to the efficiency, economy and effectiveness of the internal management policies, practices and control (Office of the Comptroller General, 1982). On the other hand, an External audit is performed by a professional auditor in public practice (who is not an employee or agent of the organization subject to review) leading to the expression of attestation (opinion) of the degree to which financial statements conform to acceptable standards of quality (Anderson, 1977; Office of the Comptroller General, 1982). The specific objectives of an Internal audit are to assess the efficiency of management controls used by the organization to maintain efficiency and quality of services, and the adequacy and reliability of the system or procedures that are used by the organization to report performance. Internal audits also assess the current level of efficiency and efforts to improve efficiency (Office of the Comptroller General, 1982).

Regulatory Context

In many provinces, there are regulatory requirements which have accelerated the development of these three processes. Nova Scotia's new Police Act, passed in early 2007, defines requirements for self-audits. Alberta is another province which has policing standards and performs audits, and Quebec has a quality assurance movement. In Ontario, policing at both the municipal and provincial levels is governed by the Police Services Act (PSA), which regulates police services provided in Ontario. The PSA empowers the Minister of Community Safety and Correctional Services to oversee and be responsible for municipal police services in Ontario (Ministry of Community Safety and Correctional Services, 2003). Ontario Regulation 3/99 came into effect on January 1, 2001. Section 35 of this regulation requires all police services establish quality assurance processes relating to the delivery of adequate and effective police services. According to the Ministry of Community Safety and Correctional Services (2003), this process includes:

1) monitoring police services to ensure that adequate and effective protection is being provided at both the municipal and provincial levels;

2) monitoring police boards and services to ensure they comply with prescribed standards of service;

3) developing programs to enhance professional police practices, standards and training;

4) conducting a system of inspection and review of police services across Ontario;

5) assisting in the co-ordination of police services;

6) consulting with and advising police boards, community policing advisory committees, municipal chiefs of police, employers of special constables and police associations on matters relating to police and police services;

7) developing, maintaining and managing programs and statistical records and conducting research studies in respect of police services and related matters;

8) providing police information and advice respecting the management and operation of police services, techniques in handling special problems and any other information to police boards, community policing advisory committees and municipal chiefs;

9) issuing directives and guidelines respecting policy matters;

10) developing programs for community-oriented police services;

11) operating the Ontario Police College.

Additionally, at the municipal level in Ontario and other provinces, specific processes and performance measures concerning policing have often evolved along with quality assurance for other municipal activities. Consequently the processes look very different from those seen in the RCMP or provincial services. In Quebec, for example, there is a provincial "Quality Movement" in which many of the police organizations participate. In Ontario, the Municipal Performance Measurement Program (MPMP) was established in 2000 to assess how well municipal services are delivered. The MPMP uses financial and non-financial (qualitative) measures to assess cost efficiency, effectiveness and quality of service in order to improve accountability and provide a business planning tool to improve operations. In municipal police services in Ontario, the performance indicators and key factors include: size of police force and contractual salary obligations; size and type of city; size of business sector; capital city; crime rate; type and incidents of crimes; transient population; proactive programs and legislative changes (Gekas, 2004). Currently, all municipalities in the province of Ontario are required to report on the efficiency of public services ranging from fire and policing to libraries in annual MPMP reports; however, the thoroughness of the reports have not been consistent: some cities report on all aspects of the MPMP while others report only on some.

In addition to the MPMP, a number of municipalities are participating in the Ontario Municipal Benchmarking Initiative (OMBI). This is a program in which a municipality: a) measures its performance or process against other municipalities; b) determines how the best-performing organizations achieved their performance levels; and c) uses this information to improve its own performance (City of Ottawa, n.d.). The assessment of the efficiency and quality of police services is an integral part of the annual benchmarking report. Currently, there are eight participating cities: County of Brant, Greater Sudbury, Hamilton, London, Ottawa, Thunder Bay, Toronto and Windsor (City of Ottawa, n.d.).

There are also international standards for these functions established by the Commission for Accreditation of Law Enforcement Agencies (CALEA) which currently has accredited about 10 Canadian police services. It defines a range of quality assurance processes, requires self-audits and conducts reviews every three years.

In summary, approaches to quality assurance, risk management and audit have evolved in a variety of ways across the country. Government regulations and accreditation agencies have played a role in driving the introduction of these services but so have external events and individual police leaders. Approaches vary significantly even within provinces with standards embedded in regulation.

Methodology

The purpose of this study was to obtain an overview of practices within Canadian policing organizations. A survey was developed and tested on members of the CACP Quality Assurance Conference Organizing Committee.

In addition to collecting basic information about the police services, the study examined a number of key issues, specifically:

1) How are quality assurance, risk management and audit functions defined, organized and resourced in your organization?

2) What dimensions of policing and specific activities are subject to quality assurance, risk management and audit functions?

3) How are the results of the quality assurance, risk management and audit functions used to improve policing services?

4) Are the quality assurance, risk management and audit functions understood by employees and well-supported by senior management?

5) What training and support is offered to ensure that employees understand risk management?

6) How are computerized tools used to support these functions?

7) When were these processes introduced and how have they evolved? Are there any identifiable trends?

8) Are there differences in the approaches used for QA, RM and Audit among police services? In what ways?

The complete survey is contained in Appendix One.

Invitations to participate in the survey were sent in French and English to police managers in the Canadian Association of Chiefs of Police database. English respondents were able to respond via Survey Monkey, an online survey tool, by email or fax. French respondents were asked to reply via email or fax. Reminder emails were sent to the group at large and to specific police services. By August 19, 2008, a total of 30 replies had been received from 24 police services (20 were completed online; 10 were e-mailed or faxed). Some problems were reported with Survey Monkey as a result of online security measures in police services and a number of respondents submitted by fax and email as a result.

Responses were tabulated and unique identifiers omitted (except where the information is publicly available for example number of employees and budgets).

Findings

Quality Assurance/Risk Management and Audit Functions in Canadian Police Services

The 24 organizations which replied to the survey all had quality assurance, risk management and audit functions in place. While, arguably, services with these processes in place would be more likely to respond to the survey, we had difficulty using the responses to draw conclusions about the extent of these processes in Canadian policing. For example, we know that in Ontario, all police services are legislated to have quality assurance processes in place. Only 12 from a possible 64 services in Ontario replied (19%). We received responses from the largest police services in the country—the RCMP with approximately 17,000 police officers, the City of Toronto with 7,000 police officers, the Ontario Provincial Police with 5,400 officers, the Sûreté du Québec with 5,200 officers and the Service de police de la Ville de Montréal with 4,200. In addition to receiving responses from the largest police services, we also received responses from small services such as Bridgewater, Nova Scotia, (23 members) and medium-sized police services such as Edmonton with 1,449 officers. Some of the basic metrics are included in Table 1. The distribution appears to be fairly representative except for the higher response rate in Ontario.

Ontario has legislated requirements for quality assurance by the Ministry of Community Safety and Correctional Services, and has formalized committees which likely accounts for the high response rate from that province. In total, we received 6 responses from the RCMP, 2 from provincial police services (Ontario and Quebec) and 21 from municipal police services (11 in Ontario, 3 in Alberta, 2 in New Brunswick, 2 in British Columbia, 1 in Quebec, 1 in Saskatchewan and 1 in Nova Scotia). Several jurisdictions provided multiple responses so that the number of respondents is greater than the number of services.

Respondents were almost equally split between uniform and non-uniform personnel, but the numbers were not large enough to determine whether there were significant differences in their perspectives. Of the respondents 56.6% were uniform and 40% were non-uniform.

TABLE 1: SUMMARY OF RESPONSES

National	Reported Number of Officers	Reported Budget
Royal Canadian Mounted Police (6)	17,000 + 3078 civilian + 5129 public servants	$3,000,000,000
Provincial	**Reported Number of Officers**	**Reported Budget**
Ontario Provincial Police	5400 uniform 2400 civilian	$790,000,000
Sureté du Quebec	6925 uniform 1705 civilian	$744,000,000
Municipal	**Reported Number of Officers**	**Reported Budget**
Quebec		
Service de Police de la Ville de Montréal	4200 uniform 1000 civilians	$526,619,100 (2007)
Ontario		
Durham Regional Police Service	943 uniform 298 civilian	$124,000,000
Halton Regional Police Service	563 uniform 223 civilian	$91,884,565
Guelph Police Service	261 uniform	
London Police Service	578 sworn 787 total staff	$69,859,332
Ottawa Police Service	1600	$200,000,000
Peel Regional Police	2300	$240,167,481
Strathroy-Caradoc Police Service	42	$4,327,573
Thunder Bay Police Service	314	$27,000,000
Toronto Police Service	7000	$785,000,000
Waterloo Regional Police Service	699 uniform	$95,073,545
York Regional Police	1296 sworn 457 civilian	$197,800,000
New Brunswick		
BNPP Regional Police	17	$1,718,000
Fredericton Police Force	112 uniform 22 civilian	$12,211,835

Nova Scotia		
Bridgewater Police Service	23	$2,800,000
Saskatchewan		
Regina Police Service	370 uniform 130 civilians	$50,000,000
Alberta		
Calgary Police Service	1652 sworn 665.5 civilian 25 contract	$273,000,000
Lethbridge Regional Police Service	144	$17,535,000
Edmonton Police Service	1449 Uniform 430 civilian	$221,660,000
British Columbia		
Vancouver Police Department	1214 uniform 368.5 civilian	$181,373,000
Abbotsford Police Department	214 uniform 64 FT and 27 PT civilians	$30 million (2008)
Total number of agencies: 24	**Total number of responses: 30**	

The Extent of the Processes

Of the 24 services, most reported having all three processes in their organization but some reported only two. It is important to note that terminology may have influenced the responses.

    ↳ Quality Assurance   91.6%

    ↳ Risk Management   87.5%

    ↳ Audit   83.3%

Definitions of the Processes

The responses showed considerable commonality among the definitions of these processes but enough divergence that some respondents recommended the development of a glossary of common terms.

Quality Assurance

Some organizations indicated that they did not have a definition of quality assurance. Some definitions reported were very broad while others were very precise. Some defined quality assurance as a process, for example, "Quality assurance is made up of several processes designed to ensure quality service in both the Service's operation and administrative functions by monitoring risk and supporting performance requirements through the monitoring, measuring and evaluation of recommendations implemented to policy, training, communication, process and compliance." Similarly, some suggested that "quality assurance is a documented risk-based assessment of internal control. It is designed to assess compliance with operational, financial, administrative and program responsibilities."

Other respondents defined quality assurance in terms of roles. For example, "quality assurance is defined in two separate roles, the first is conducted by a 100% reporting rate and that all reports are [reviewed] by supervisors for professional standards. The second source of quality assurance is the Professional Standards Unit which is driven by public complaints and violations of internal policies. This definition also suggests that it is both proactive (focusing on preventing problems) and reactive (responding to complaints)."

Some definitions were quite precise but linked quality assurance, risk management and audit: "Quality assurance, in particular with our stakeholders, strives to provide independent, objective assurance and advisory services in an accurate, methodical, professional and credible manner for the Senior Management of the Service, so that all the citizens (of the region) can be confident in the way policing is managed." Some definitions integrated quality assurance, risk management and audit. For example: "Audit and quality assurance assists the Chief of Police in fulfilling duties and responsibilities as prescribed by the Police Services Act (of Ontario) and supports the governance and oversight functions of the Executive Review Committee (this describes the purpose and role). This is accomplished by: providing independent, objective assurance and advisory activities […] to promote risk management, value for money in service delivery, compliance with legislation and regulation and of the stewardship of assets, and ensuring all programs and units' mandates are consistent with and properly address the Service's goals and objectives and they are implemented effectively, efficiently and economically in responsive to community needs" (this describes the scope and objectives). However, as we will see below, an almost identical definition is used to describe the audit function in another organization. Quality assurance is also described as a review process to ensure that areas within the organization "are operating in as effective and efficient a manner as possible. This includes ensuring that recommendations stemming from audit reports and or efforts to mitigate risk are implemented."

While some of the definitions have evolved historically, it would make sense to have working standardized definitions that focused on scope, purpose and process.

Risk Management

As with quality assurance, risk management definitions ranged significantly. Again, there were definitions based on the function and were reactive in their approach: "Risk management's mandate is to review disciplinary investigations, prepare and prosecute disciplinary charges against officers, and to provide a monitoring function to ensure compliance with Service standards, policies and procedures for all forms of information."

Similarly, it was seen as supporting continuous improvement in the process, through key activities such as "coordinating legal processes such as civil actions, incident reports, civil motions for the production of documents, human rights complaints, inquests and ombudsman complaints, supporting the organization in responding to all [Freedom of Information Access Requests] (along with associated training and procedures)." Other definitions were based on purpose and more integrated with overall management processes rather than specific tasks: Risk management is defined as "a systematic, cyclical process to set the best course of action, under uncertainty, by identifying, assessing, mitigating, monitoring and communicating risk." Or, risk is defined as "a condition, trend or event that may adversely impact the achievement of Service or Unit objectives."

Or, "A common process developed centrally and implemented locally that supports the alignment of the strategies, processes, people, technology and knowledge with the purpose of evaluating and managing the uncertainties the organization faces as it creates value." While the appropriate level of risk management continues to be a matter for discussion, the emerging trend seems to be towards a proactive, integrated approach.

Audit

Once again, some services have no formal definitions and a couple have no formal internal audit function in place. In others, the definitions are precise: "Auditing is the process of reviewing the policies, processes and other areas of the organization for compliance with legislation, external standards (e.g., Ministry of Community Safety and Correctional Services adequacy standards), or internal policies, and where deficiencies are noted, recommending corrective measures."

In some services quality assurance, risk management and audit are closely linked conceptually and structurally. In others, they are quite separate. Once again, some respondents offer definitions based on organizational structure as well as specific functions. Others offer definitions at a more abstract level: "The audit function is intended as a proactive risk and quality management tool designed to identify, measure and evaluate the organization's internal controls (policy, training, communication, process)." In some cases, the definition of internal audit is similar to the definition of quality assurance in others.

In summary, it is not surprising that a number of recommendations related to clarifying or even standardizing definitions. Most police services have internal operationalized definitions for QA, risk management and audit which work for them, however, there are inconsistencies among police services. In some places, the audit function definition is virtually synonymous with the quality assurance definition in others.

The Structure of the Functions

Given the differences in definitions, it is hardly surprising that these functions are organized differently from organization to organization. Through an analysis of the responses, there were two or three basic approaches which emerged.

In some services, quality assurance and risk management were units within the audit function. In some jurisdictions, the Quality Assurance Unit appeared to be responsible for a full range of risk management and audit services. In other jurisdictions the audit function had evolved quite separately from the quality assurance and risk management functions. For example, one respondent commented specifically on the value of having these closely aligned. Similarly, levels of reporting were not consistent; for example, in some jurisdictions the audit function was reported as operating within the most senior level, whereas in others it was quality assurance.

Initiation and Evolution of Quality Assurance and Risk Management Processes

The history of these processes varied considerably from jurisdiction to jurisdiction and depended on governance and regulations. For example, in the RCMP, the introduction of quality assurance and risk management was driven by the Federal Solicitor General and Treasury Board. In Ontario, most services introduced a Quality Assurance Unit in response to the implementation of the Provincial Adequacy Standards. In most cases, Risk Management Sections were relatively new and most often established in response to directions from the Chief of Police (or Executive Officer) reporting to the Police Services Board.

Most respondents indicated that their approach to these processes was based on reviewing approaches in other jurisdictions. In some cases, they referenced the RCMP, in others they referenced neighboring police services. One service referenced processes in place in the United States, specifically the U.S. Dept of Justice, Drug Enforcement Administration Office of Inspections.

Many respondents indicated that the processes had changed significantly over time. At the same time, different police services were at different stages in their development: some had just begun these processes, while others had been restructured several times. For example, one jurisdiction noted that internal audit had been amalgamated with quality assurance in 2006. The form of delivery had also changed in some jurisdictions, as several mentioned new technologies. In one case, the quality assurance process was initially contracted out to external consultants and later internalized. Others noted that the process has gained more profile in recent years, and in turn, the level of reports had been raised to the executive level.

Unique Aspects

While a more detailed study is needed to better understand the similarities and differences among Canadian police services, most respondents indicated that they were following generally accepted principles. At the same time, they acknowledged that there may be unique aspects as a result of their governance or jurisdiction. Specific aspects of processes that respondents highlighted as unique included:

> ↪ "A Professional Standards Information System (PSIS) is used by the service as an early warning system to track and flag officer conduct issues. Notification is sent to unit commanders for early and timely intervention. Audit and quality assurance unit assists senior management in carrying out risk assessment in order to identify, evaluate and manage operational risk-related issues that represent potential and existing liabilities to the service. The audit work plan is developed based on the results of the risk assessment."

> ↪ "Multiple levels of Assessment Ranking, then final comparison of all Quadrant 9 Risks (high probability, high impact)."

↳ "Externally accredited. Conduct comprehensive operational audits and the members of the audit Unit are trained by the IIA."

↳ "Extensive line-by-line review of its procedures and field tests each line of the procedure in preparation for Ministry Inspections. Results are charted, supporting documentation compiled, recommendations made and implemented. At a less formal level, ALL members are encouraged to make submissions to our electronic suggestion box for suggestions on improving any aspect of the service. A Committee of the Executive [sic] reviews the suggestions and responds. If a matter cannot be acted upon, reasons are provided."

↳ "A cross-organizational, inter-disciplinary decision-making committee made up of senior officers and directors, whose combined experiences and insights offer support in a proactive manner by identifying & prioritizing issues, directing and coordinating change, monitoring and evaluating responses to recommendations and other issues."

↳ "Since the mid-1990s we have been using a self-audit workbook to measure compliance at detachments and bureaus—completed annually and submitted to headquarters for analysis and roll-up. This was a Word-based document that became cumbersome to use and timely to complete. In 2006, we began developing a web-based tool."

↳ "Risk-based process. We emphasize not to check everything or to do cyclical reviews but to conduct a risk analysis based on our Risk Framework."

↳ "Automated Unit Performance Plan (database) which includes the quality assurance component."

↳ "I think that we are pretty unique in our delivering structure of these services; [however], we are following the same assurance/compliance-related principles. Our Internal audit adheres to the practices developed by the IIAand any other recognized professional body."

↳ "Our audit function model is a combination of the province's Policing Services, the international standard of the IIA and U.S. Justice Department's Drug Enforcement Administration."

↳ "Our Risk Management Committee structure and function appears somewhat unique."

The responses to this question also reinforce the value of sharing best practices as many services seem to have developed innovative structures, processes and tools to support the function.

Computerized Tools

Most (70%) indicated that their services used computerized tools to support these functions, but the extent of computerization varied and several indicated that additional computer support would facilitate the process. Furthermore, some were in the process of developing customized databases and online tools. Some highlighted tools they had developed and believed to be unique. This may be an area for potential collaboration. Some of the systems mentioned included:

↳ "A web-based self-audit tool that all detachments will be required to complete quarterly, allowing for central analysis of compliance to standards/policies, etc."

↳ "Online templates to facilitate reviews and reporting."

↳ "SAP, the records management system (PRIME and Versadex) and regular office software are typically used by the audit Unit."

↳ "All internal orders and procedures are posted on an Intranet site. Specialized software (e.g., Cognos cube) allows for data mining capabilities for identifying inefficiencies and risk management issues."

↳ "Specific software issued by the Commission on Accreditation for Law Enforcement Agencies (CALEA) to accredited agencies is used to track our compliance and to prepare for on-site assessments every three years. Audit reports are compiled using Microsoft Office applications."

↳ "An electronic suggestion box within our Intranet page. Other recording is by way of spreadsheets."

↳ "IAPro software is utilized to operate the Professional Standards Information System (PSIS). A Microsoft Access database is used to track the implementation status of audit recommendations."

↳ "Integrated Risk Management Excel applications, resolver ballot for decision support."

↳ "Survey Monkey and Zoomerang for polling risk."

↳ "Videotaping of common areas."

The RCMP is one of the agencies which has moved towards integrated online reporting. "Recently, the RCMP has developed an automated process to capture core information for five of its national programs. The computer-based tool is named the 'Annual Performance Plan'. The five program partners are: Internal Audit, Evaluation and Review (Unit Level Quality Assurance), Integrated Risk Management, Strategic Policy and Planning (Balanced Scorecard methodology), and Contract, Community and Aboriginal Policing Services (Community/Aboriginal Consultation), Learning and Development (Bridging the Gap). On September 29, 2006, the Annual Performance Plan (APP) was launched across the RCMP. The APP is a strategic planning tool designed to improve the ability of individual detachments and units to plan, evaluate and manage their activities. The goal of the APP is to ensure consistent and effective management and strategic planning across the RCMP while aligning the entire force, including individual detachments, with the organization's overall priorities. It is designed to encourage a focused approach to local priorities and to enable the sharing of best practices among detachment/unit commanders. Using the APP, Detachment Commanders will be able to provide tangible feedback not only to the communities being served, but also to their Commanding Officers and nationally. It is the detachment/unit opportunity to show what they can do but also what they cannot do, according to capacity and resources. They can share their successes with other detachments and units and communicate gaps or impediments to success in order to find solutions. Plans can be tailored to the needs of each community, which makes it easier to communicate efforts expended and successes achieved both to the RCMP and to external partners and stakeholders. Because the plans can be specifically focused, the precise types of crime being addressed will be visibly affected. This will improve the ability to respond and foster a more harmonious relationship with the communities served. Since the APP is a new initiative, some growing pains are expected. To carry the Integrated Risk Management model to the next level of management, the first phase of the Risk Registry web application was released on April 30, 2007. As of January 1, 2008, the new web based version of the APP will be available for nation-wide use in developing the 2008-2009 APPs." [Cited with permission]

The Benefits of the Processes

Respondents were given the opportunity to both rank and describe the benefits of the processes.

There was a high level of consensus around the reasons for undertaking these processes and the rankings were also remarkably consistent. Respondents were asked to rank the principal motivation/rationale for these quality assurance/risk management processes on a 1-5 scale with 1 being most important and 5 being least important. The top priorities according to a weighted average were:

↳ Improve the quality of service provided to the public: 48.15% rated this highest with a weighted average of 1.93

↳ Enhance public safety (44.4% rated this highest with a weighted average of 1.96)

↳ Improved officer safety: while 3.85% rated this highest, 34.62% rated this as their second priority and the weighted average was 2.85

↳ Reduce likelihood of litigation against police (with 44% rating this as least important and a weighted average of 4.12)

↳ Improve the cost-effective allocation of resources: 44.4% rated this as least important and a weighted average of 4.0.

Increased accountability was also mentioned as a priority. One respondent indicated that all five priorities were equally important.

TABLE 2. BENEFITS OF QUALITY ASSURANCE/RISK MANAGEMENT (PERCENT OF RESPONDENTS)

	1 (most important)	2	3	4	5 (least important)	Rating Average
Enhance public safety	44.4%	29.62%	11.11%	14.81%	0.0%	1.96
Improve the quality of police service provided to the public	48.15%	18.52%	25.93%	7.41%	0.0%	1.93
Improved officer safety	3.85%	34.62%	42.31%	11.54%	7.69%	2.85
Reduce likelihood of litigation against police	4%	4%	12%	36%	44%	4.12
Improve the cost effective allocation of services	3.7%	11.11%	11.11%	29.63%	44.44%	4.0
Other: 1) Increase accountability 2) They are all equally important						

When describing the benefits, respondents argued that these processes are tightly linked to both efficiency and effectiveness in policing. For example, one respondent suggested that "the quality assurance and risk management processes/procedures are both proactive with the potential to mitigate harm to the public and staff as well as increase efficiency in delivering top quality policing services."

Measuring the Impact of Quality Assurance, Risk Management and Audit Processes

It is generally understood that these processes need to be linked to outcomes and most respondents indicated that there were established processes in place to ensure that feedback loops were effective. However, the extent to which these processes were formal with specific accountabilities varied. In some services, the frequency and nature of changes resulting from Quality Assurance Reviews and risk management initiatives are tracked/ monitored and recorded. Several police services acknowledged that follow-up was limited.

Others indicated that in their view, tracking was integrated into general processes, for example, internal audit processes, community consultation processes, and internal reporting. Many have annual reports, but one respondent also indicated that his/her organization requires quarterly reports on audit recommendations.

Often, respondents noted benchmarks and performance measures which have been assigned and measured as part of these plans. Examples cited included fewer lawsuits, internal and external complaints, contingent liabilities, employee engagement and community surveys.

Still, others were able to identify specific and regular reviews to ensure that actions are taken. There were a number of external processes identified—for instance, some were regularly audited by provincial authorities or had legislated reporting requirements. Some, as part of accreditation by CALEA, were required to comply with systematic follow up requirements. Specific responses indicated:

↳ Some specifically track audit recommendations for compliance.

↳ Some have specific processes to identify risks which are tracked for appropriate mitigation.

One agency indicated that it was developing a web-based information system although it was not clear who would have access to the results.

Most respondents indicated that there was some tracking of data in their organizations, but when we eliminate the multiple respondents from individual agencies, we found that almost one-third of organizations do not formally track the results.

Those agencies that do track results indicated using a variety of tools. Some, for example, still have primarily paper-based files making access and tracking more difficult. Some use self-audit workbooks and produce roll-up reports on an annual or even quarterly basis. Others have fully integrated online systems and make results available on the organizations' intranet. In one particularly innovative and transparent approach, the recommendation is the result of a posting to the suggestion box, action is tracked on the Internet.

Clearly, for the processes to be effective, follow-up is essential, which seems to be an area many services are working to improve.

Training and Skills

Respondents identified a number of mechanisms for ensuring appropriate understanding of issues related to quality assurance and risk management including documentation, training and online performance management systems with handbooks and learning materials. One organization reported: "Training is provided at various levels tailored to requirements. For example, many had basic service-wide training which is provided on the core elements of risk and the service's approach to risk management and the risk management policy/procedure. Advanced risk management training is provided to those actively involved on the Risk Management Committee and other senior personnel." One organization reported that it has well-defined adequacy-based training requirements and that each program area has the responsibility to ensure that their officers have the requisite training. One organization reported that Human Resources tracks specialized training of officers. Some also mentioned online communications such as bulletins, master distribution emails, orders, etc.

Within the functions, most services indicated specific levels and qualifications needed but the degree of formalization of the qualifications varied from service to service. One indicated, for example, that there was no specialized training required and another that only one position had certification. One factor in play seems to be the size of the service, although this is difficult to confirm because of the small number of respondents. Respondents also stressed the importance of a range of skills—some stressed the need for quality assurance and risk management to include professionals with policing experience others stressed the importance of civilianization and "Requiring more professionals not just police to be involved in the functions."

Some services had clearly defined formalized educational requirements. For example, one noted that Analysts responsible for the Quality Assurance Reviews must possess graduate level degrees in research based disciplines. Several noted that individuals filling positions were highly qualified with law degrees or advanced management/accounting qualifications. Most have completed specialized courses related to auditing or quality assurance in police organizations and have attended risk management conferences and seminars. Often they referenced advanced risk management training at the Canadian Police College or other conferences/seminars. While the "talent war" or competition for well-qualified professionals in policing has been well documented, many respondents voiced concerns about shortages in these areas and competition with the private sector for specialized civilians.

Most (37.5% of services) had membership in the Institute of International Auditors (IIA) but there was no real pattern in certifications beyond that. Two mentioned CALEA and one mentioned Institute for Law Enforcement Administration (ILEA). Three mentioned the International Standards Organization (ISO) and two mentioned the Committee of Sponsoring Organizations (COSO). Other designations that were mentioned were accounting designations (Certified General Accountant, Chartered Accountant) as well as Certified Fraud Examiner, Certified Government Auditing Professional and the International Council for Operational Risk Management.

A major theme to emerge in the recommendations surrounded training and support for the functions. Specific suggestions included "improved training generally and particularly for police officers assigned to the audit function without prior experience as well as for civilians who need to better understand the realities of policing" and "More education necessary to new managers at all levels. In the RCMP a command school type of training should be required prior to taking on a position with major responsibilities. Those hired to be police officers don't

necessarily have the management training required to manage a multi-million dollar budget. More understanding of the management function is required, plan, control, direct, allocate, evaluate, monitor, report etc." Tied to this was better training and support materials, particularly "improved foundation materials for quality assurance— better understanding & application of quality assurance theory" and suggestions about the needs for defined certification.

Understanding and Communications Concerning Quality Assurance and Risk Management

Most of the organizations responding had risk management processes in place or had processes under development. However, less than half of the services (45.8%) were certain that there was a common understanding of risk management in the organization. Many respondents reported that training was underway or that their organizations are in the process of building awareness. Some indicated that the interpretation was affected by the nature of the operation. For example: "The general term 'risk' is well understood; however, it may be interpreted differently by each person depending on their rank or position, e.g., a senior officer may interpret risk, associated to an incident, from an organizational perspective while a constable may interpret the risk associated to same incident from the personal liability or punitive perspective." "Risk means different things to different employees based on where they are working." Others were uncertain, noting that training was uneven and that there was no systematic effort to educate all levels of the organization. One respondent wrote: "To a limited extent due to the nature of police work. What they miss is the understanding of risk management, and Integrated Risk Management. The working level is also unaware of the risk tolerance of their immediate superiors or of senior management." Another wrote, "Our organization is not considered 'risk savvy'." On the other hand, some were fairly confident that the concepts had been institutionalized: "Our policy has one definition for the organizations and this is used in all related discussions." Some also had signed off on the related policies.

One of the most common recommendations was the need to improve understanding of these processes. Particular emphasis was placed on the need to "ensure that each member appreciates the need for quality assurance from ALL perspectives and is not viewed from their own particular lens." The importance of integrating the concepts throughout the management function was also emphasized. For example, some identified the importance of better integrating risk management into the business planning process, particularly the Environmental Scan, Strengths, Weaknesses, Opportunities, Threats (SWOT), etc. Others stressed the need to "Ensure an organizational understanding that good management requires all these components. They should not be an afterthought or viewed as supplementary (or redundant) processes." Underlying some of these comments appeared to be a sense that the function was not well understood, nor was it an appropriate priority.

Most did have formal communications in place. For example, a typical organization reported: "A service policy/ procedure was developed and distributed to all members of the Service which lays out the Service's risk management philosophy and identifies the roles and responsibilities for all members respecting risk management. Members are required to read and sign a policy signature log indicating that they have read and understood the policy. In addition, all members have either received a risk management introductory training session or are scheduled to receive that training in the near future."

However, increasing awareness was a priority recommendation for many respondents.

Definition of Risks

The way in which risks are defined varies from organization to organization but some common patterns emerge as illustrated in the table below. The top risks are those associated with the external environment (80.77%) and operational risks (76.92%). However, a review of documents for different agencies indicated a huge variance in the categories and number of items, as well as the process for calculating and tracking them.

TABLE 3: WHICH RISKS ARE MEASURED?

Risk	Percentage
1. Risks Associated with External Environment (media, public, government) Examples: Funding; reputation; public confidence	80.77%
2. Risks Associated with Human Resources Examples: Potential crisis – recruiting and retention. Employee/employer relations – workplace harassment, etc.	69.23%
3. Operational Risks	76.92%
4. Potential Legal and Regulatory Risks Examples: Somewhat as civil litigation becomes more prevalent. Also, demands on staffing via mandatory training and expected standards.	65.38%
5. Risks Associated with Technology and Infrastructure Examples: Emergency/Contingency and business continuity	65.38%
6. Risks Associated with Strategy	53.85%
7. Risks Associated with Governance	46.15%
8. Risks Associated with Information Examples: Information sharing with other agencies and responsibility for accuracy and timelines	61.54%
9. Financial and Administrative Risks	50%
10. Other	26.92%

Among those highlighted in "other" were "culture—risk of the status quo", "reputational RISK is our principal concern, with all others coming into play depending upon the event circumstances", and "public and justice system scrutiny of investigations."

Integration of Risk Management into Planning and Day-to-day Operations of Individual Units

Risk management is only words on paper unless it is integrated into operational life. Some organizations have explicit processes in place to do this. For example, one respondent's organization has embedded risk into its "business planning guidance, process and outputs and includes a key risk summary of the top ten risks with links to its strategic priorities and/or corporate objectives. From the perspective of individual units, the Annual Performance Plan has formalized risk considerations on the front-line using a common risk language, approach and process."

Some respondents indicated that they did not think that risk management was as well integrated as it should be at the operational level although one noted it was done more effectively at the strategic level. Respondents identified a range of approaches used to ensure that risk management is part of doing business. Some reinforced previous comments related to communications and planning, for example, one respondent noted that "The Professional Standards Inspector is tasked with bringing forward risk management initiatives during annual unit objective setting, as appropriate." Others noted regular communications such as "policies and procedures, routine orders, chief's directives, unit commander's memorandum and unit specific policies." Some noted, for example that "when drafting Operational Plans, members [are] expected to consider the risk associated to the investigation." Another service undertakes a process in November where "where risks are identified, facilitated by Review Services, voted on anonymously using electronic voting. "All commanders must have performance plan files and are subject to verification by Advisory NCOs and Review Services personnel." One respondent indicated that in general "All members are assigned the responsibility of bringing forward issues of concern to the Risk Management Committee as they become cognizant of potential risks." It would seem that while some agencies have clearly defined processes in place, others are evolving them.

Support for the Functions

Respondents interpreted this in different ways: on one level to refer to moral support by management, and on the other, to refer to having resources needed to undertake the function effectively. While some respondents indicated that quality assurance/risk management and audit were recognized, valued and supported by senior management and the majority of staff, they also indicated that more support would be helpful and highlighted the need for additional, trained staff.

Structures and Processes: Linkages Between the Audit function and Quality Assurance and Risk Management

In some agencies, all three functions are housed together with strong organizational and management linkages. In others they are separate. In most cases, the respondents indicated that there were processes intended to connect the different processes, for example, "Recommendations from audits may be forwarded to the Risk Management Committee for consideration and/or action." The findings suggest that there may be opportunities for organizations to consider how they structure and link these functions in order to achieve optimal results.

Follow-up Mechanisms

In many agencies, there were weaknesses identified in the follow-up mechanisms and the ways in which managers are required to respond to findings and recommendations.

Some agencies indicated that there were formal processes for ensuring that "quality assurance and audit recommendations are tracked by management until compliance is achieved and verified, as necessary." But, others acknowledged that improvements were needed in this area.

The Value of Sharing Information About Quality Assurance, Risk Management and Audit Functions

All 24 services indicated that there would be value in sharing information with other agencies and services and reiterated this in the open question concerning opportunities for improvement. Among the specific suggestions were:

↪ More standardization amongst police agencies "common models, definitions and language" or a "unified glossary of terms."

↪ Better communication between the provincial Policing Services Division and police services.

↪ Continued examination of best practices, locally, nationally and abroad and more information sharing among services.

↪ Some stressed the value of forums/conferences and through continuing education.

↪ There was also confirmation of the importance of information-sharing through committees and the need for greater support for the provincial quality assurance sub-committee.

Conclusions and Recommendations

Many organizations acknowledged that they are still in the early stages of implementing quality assurance and many of the comments reinforced answers to earlier questions and have been integrated above. However, some of the key suggestions for improving the process included:

1) A common theme was the need for increased awareness of the role of quality assurance and risk management throughout the organization. Underlying some of these comments appeared to be a sense that the function was not well understood or an appropriate priority.

2) Improved training and increased awareness was the recommendation most often cited and has been discussed at length in previous sections.

3) Some identified opportunities to improved technological support—for example, simplifying the reporting processes for front-line members though e-reporting or "Having it in an electronic format with a due date." There seem to be significant opportunities to share technological approaches and even design approaches among agencies.

4) Another important issue that surfaced which warrants further exploration is the notion of balancing the need to measure and track costs. In some organizations, the quality assurance and risk management process is extremely comprehensive but it is not clear that all the data collected is put to good use. In general, there is little point in collecting data if it will not be analyzed and fed back in some way. It is easier to effectively integrate these processes into management and operations if participants see the value of the associated paperwork (electronic or otherwise).

5) We were not able to obtain much information about the scale of these functions or their costs although it is clear that larger organizations have committed extensive staff and resources. It is also clear that these efforts need to be scalable—small services cannot undertake the same level of activity as the larger services with more infrastructures.

6) Striking a balance is one of the major challenges facing those in quality assurance, risk management and audit functions. As one respondent noted, "audits should only be conducted when the expected benefits exceed the cost (cost-benefit analysis should also apply to audits themselves)." And the costs of these processes are not just measured in terms of head count and budgets. It is important to consider the administrative burden and the impact on morale of processes that are perceived to be too burdensome or heavy handed. This reinforces an issue which surfaced earlier in the report concerning the need to further explore how to decide how far to go with any of the processes—how to apply them and how much data to collect. At the same time, one respondent noted "the costs of doing nothing." It is often difficult to measure the value of effective risk management but we most certainly can see the impact of high profile failures. How to effectively strike the balance would be a fruitful area for further examination.

7) Most identified areas for more collaboration to build common understanding and share best practices reinforcing the findings discussed above.

8) Some had specific suggestions concerning the appropriate organization of the functions in their particular organization. For example, linking the quality assurance function to the risk management function as well as clarifying the Internal audit function. Others had suggestions for processes, for example, with regard to audits, one suggested that "In general, [unit level] audits should be documented with hard evidence/facts. Opinions should be heavily discounted when it is time to produce audit recommendations."

This study has focused primarily on the perceptions of professionals working in quality assurance, risk management and audit on these processes and their impact in the organization. In order to further advance these functions within police organizations, it would be helpful to collect data on the perceptions of operational and management personnel regarding these processes. In addition, more information is needed concerning provincial guidelines and this may have an impact. While the response to this survey was small, it does suggest some interesting trends and areas for further discussion. As more responses are received, the findings will be updated.

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Appendix One: Preliminary Interview and Draft Survey on QA, RM and Audit Functions (Following the Informed Consent Form)

1) Please check the box below to indicate that you have read this information and consent to completing this survey.

2) Name of Police Service:

3) Name of Respondent:

4) Respondent's Contact Information:

5) Location:

6) Size of Police Service:

7) Is the respondent:

    ↳ Uniform

    ↳ non-Uniform

8) What is the total budget of the police service in question?

9) Does your police service employ the following functions:

    ↳ Quality Assurance:

    ↳ Risk Management:

    ↳ Audit:

10) In the context of your police service, please explain how Quality Assurance is defined.

11) In the context of your police service, please explain how Risk Management is defined.

12) In the context of your police service, please explain how the Audit function is defined.

13) In the context of your police service, please explain how the Quality Assurance function is organized and distinguished. Provide details regarding the reporting structure, staffing and budget.

	Head	Reports to	Staffing	Budget
Quality Assurance				

14) In the context of your police service, please explain how the Risk Management function is organized and distinguished. Provide details regarding the reporting structure, staffing and budget.

	Head	Reports to	Staffing	Budget
Risk Management				

15) In the context of your police service, please explain how the Audit function is organized and distinguished. Provide details regarding the reporting structure, staffing and budget

	Head	Reports to	Staffing	Budget
Audit				

16) In the context of your organization, what is the principal motivation/rationale for these Quality Assurance/ Risk Management processes? Rank these in order from 1-5, with 1 being the most important and 5 being the least important:

Reduce likelihood of litigation against police	
Enhance public safety	
Improve the quality of service provided to the public	
Improve officer safety	
Improve the cost effective allocation of resources	
Other (Specify)	

17) What position/person or group of people initiated the implementation of these services? (For example, Mayor, Police Chief, Lawyer, etc.).

18) Are these services modeled after another service of the same type in another city/municipality/province? If yes, please explain which program.

19) Are you aware of any unique features of the approach used in your organization?

20) Does your department use computerized tools to support these functions? If yes, please explain.

21) Have any of the following functions changed since first implemented? If 'yes', please briefly explain any changes that have occurred:

> ↳ Quality Assurance:

> ↳ Risk Management:

> ↳ Audit:

22) How would you characterize the benefits of these processes?

23) How is their impact measured or assessed? Does your organization keep data/documentation to track the impact of progress of these services? If 'yes', please explain what type of data/documentation?

24) Do employees in your organization have a common understanding of the term "risk"? Please explain.

25) How does your organization ensure that its members (where appropriate) have the requisite knowledge and experience in risk? (For example, providing training).

26) If any, what relevant training/education/certification do individuals in your organization have? (For example, law degree, risk management training, police training, college degree, etc.).

27) How does the organization ensure that expectations for risk management are communicated to and followed by employees in the organization?

28) Does your organization subscribe or belong to either of the following quality assurance organizations? Please check all that apply.

International Standards Organization (ISO)	
Institute of International Auditors (IIA)	
Commitee of Sponsoring Organizations (COSO)	
Sigma 6	
Other (Specify)	

29) What does your organization define as its principal risks? Please provide examples for all that apply.

1. Risks Associated with External Environment (media, public, government)	
2. Potential Legal and Regulatory Risks	
3. Risks Associated with Strategy	
4. Risks Associated with Governance	
5. Operational Risks	
6. Risks Associated with Information	
7. Risks Associated with Human Resources	
8. Risks Associated with Technology and Infrastructure	
9. Risks Associated with Financial and Administrative Support	
10. Other (Please Specify)	

30) How does your organization integrate risk management into planning and day-to-day operations of individual units?

31) Does the Quality Assurance/Risk Management function get appropriate support in the organization? Please discuss.

32) Does the Audit function get appropriate support in the organization? Please discuss.

33) How is the Audit function linked to Quality Assurance and Risk Management?

34) What follow up mechanisms are in place. Ex. how are managers required to respond to findings and recommendations?

35) Do you see value in sharing information about QA, RM and Audit functions with other police service agencies?

    ↳ Yes

    ↳ No

36) How could QA, RM, and Audit functions be enhanced? Please provide as much detail as possible.

Appendix Two: Case Study: Processes in the RCMP

The RCMP, Canada's largest and most diverse police service has invested significantly in these processes, in part driven by Federal regulations and standards. It provides, nevertheless, an interesting example of how the functions are conceived and fit together shaped in part by approaches in other government departments. For instance, at the national level, the RCMP uses a risk-based approach to Unit Level Quality Assurance (ULQA) to help managers ensure they have effective controls in place to mitigate the risks faced by their units. The RCMP defines ULQA as a "documented risk-based assessment of internal control designed to assess compliance with operational, financial, administrative and program responsibilities" (RCMP, 2007b). ULQA is a continuous process performed by a unit commander/manager to ensure an acceptable level of compliance with: operational, financial, administrative and program responsibilities. Annually, the RCMP selects unit-level activities for a quality assurance review through formal risk analysis and prioritization to ensure monitoring effects are applied in areas of risk. There are five phases to the ULQA process (RCMP, 2007b):

1) Identification of activities;

2) Risk management and prioritization of reviews;

3) Physical review and observation;

4) Corrective action;

5) Follow-up.

The RCMP defines Risk Management as a continuous, proactive and systematic process to understand, manage and communicate risk from an organization-wide perspective (RCMP, 2007a). The RCMP uses Integrated Risk Management (IRM) to make strategic decisions that contribute to the achievement of an organization's overall corporate objectives (2007a). The RCMP distinguishes between two types of risk: inherent (events/circumstances that exist before the introduction of any means of mitigation) and residual (the risk remaining after the application of an appropriate risk response) (2007a). Its risk management approach involves four processes: risk identification, risk assessment, risk response and risk monitoring (RCMP, 2007a; 2007b). Additionally, the RCMP has developed a criminal operations model that has been implemented throughout the organization to ensure a consistent national approach to combating crime. This model uses intelligence gathered from a number of partners and sources to create a National Criminal database. These data are input to what is called a SLEIPNIR Threat Assessment involving 19 threat criteria applied to organized crime groups to determine the highest risk organizations. This, in turn, forms the basis from which national tactical operations priorities (e.g., which investigations) are set. Each division and detachment also identifies its own risks as part of its quality assurance program. If, however, a division decides to undertake an investigation that is not one of the priorities identified by the Ops Model, then that division must be able to demonstrate that it has done a structured risk analysis and that the investigation chosen represents a greater risk (RCMP, 2003).

The Protective Policing Services business line is another area that has adopted a formal approach to managing risk. Since this business line is responsible for safeguarding Canadian and foreign dignitaries, some stakeholders would like a zero-risk tolerance level for their activities (RCMP, 2003). This is not feasible in practice, so the business line has, instead, identified five levels of security. A threat assessment, based on intelligence, is conducted for each event or type of protective policing and the business line assigns a level of security based on the computed risk. Resources are allocated accordingly. A senior manager is then appointed to coordinate security for the event and is accountable for service delivery within allocated resources. All managers in this business line receive risk management training (RCMP, 2003). Although the RCMP is implementing Integrated Risk Management, there remain areas where the Department has yet to put in place a formal risk assessment methodology (RCMP, 2003).

The RCMP believes that management has an obligation to ensure that not only are established objectives achieved, but that in doing so, proper attention is paid to compliance with Treasury Board and RCMP policies and values (RCMP, n.d.). As such, the core business of the RCMP's Internal Audit Services is to provide senior

management with audit assurance services to ensure that the maximum value is obtained from the RCMP's investment in an internal audit function, Internal Audit, Evaluation and Review will also provide consulting services specifically in the areas of control and risk frameworks. Assurance services are objective examinations of evidence for the purpose of providing an independent assessment of the soundness of:

1) Risk management strategies and practices that management has established to identify, monitor and mitigate risk, across the RCMP as well as within specific business and service lines or projects;

2) Management control frameworks, systems and practices that encompass the strategies, structures, processes, systems, technology and risk management practices in place to support effective management and control within the RCMP;

3) Information used for decision-making and reporting, including financial and non-financial information produced and used by the RCMP.

The provision of assurance services is achieved through the use of a variety of methodologies and various types of audits including: financial audits, compliance audits, operational audits, systems-under-development audits, IM/ IT audits, forensic audits, as well as control and risk management audits. The RCMP conducts its audits employing the Standards for the Professional Practice of Internal Auditing as set forth by the Institute of Internal Auditors as well as any policies as prescribed by the government. Audit Services also provides audit consulting services in the areas of risk and control. This approach allows management decisions to be guided by identifying issues, opportunities for improvement and high-level controls that could mitigate risk.