



Audit of the Departure Process – Phase Two (Equipment)

Final Report

July 2022

Table of Contents

Acronyms and Abbreviations	1
Executive Summary	2
Management’s Response	4
1 Background.....	5
1.1 Audit Context	5
1.2 Overview of the Departure Process	6
2 Objective, Scope and Methodology.....	7
2.1 Objective.....	7
2.2 Scope	7
2.3 Methodology.....	7
2.4 Statement of Conformance	8
3 Observations	9
3.1 Governance.....	9
3.2 Internal Controls.....	12
3.3 Monitoring and Oversight.....	17
4 Recommendations.....	21
Appendix A – Audit Objective and Criteria	22
Appendix B – Management Action Plan	23

ACRONYMS AND ABBREVIATIONS

List of Acronyms Used	
C&IP	Contract and Indigenous Policing
CHRO	Chief Human Resources Officer
CM&C	Corporate Management and Comptrollership
DAO	Division Administration Office
HR	Human Resources
HRMIS	Human Resources Management Information System
LTA	Long-Term Absence
NHQ	National Headquarters
OC	Oleoresin Capsicum
RCMP	Royal Canadian Mounted Police
RM	Regular Member
SEC	Senior Executive Committee
SOP	Standard Operating Procedures
TEAM	Total Expenditures and Asset Management System
ULQA	Unit Level Quality Assurance

EXECUTIVE SUMMARY

BACKGROUND

In 2017, the Royal Canadian Mounted Police’s (RCMP) Internal Audit, Evaluation and Review section conducted the Audit of Employee Departure Process – Phase One (Non-equipment items). The Phase One audit focused on the removal of facility and system accesses and return of financial assets when an employee departs. The audit identified opportunities to improve the governance framework and controls surrounding the departure process. Specifically, the audit recommended the creation of a centralized policy, the definition of roles, responsibilities and accountabilities, and the establishment of a notification process to promptly inform all business lines involved in the process of employee departures.

The Audit of the Departure Process – Phase Two (Equipment) focused on the recovery of policing equipment upon Peace Officer¹ departure. Policing equipment is issued to Peace Officers within the RCMP in order to perform their duties, and for identification of their authority to enforce laws and direct the public.

WHY THIS IS IMPORTANT

An effective departure framework that ensures policing equipment is returned and accounted for in a timely manner upon Peace Officer departure is important to demonstrate sound stewardship of assets and materiel management. Monitoring and oversight of policing equipment is important in order to comply with current policies and emerging legislative requirements. Public confidence and safety are at risk if policing equipment and uniform items are intentionally misused for criminal purposes or if related equipment and clothing are intentionally modified to impersonate a police officer.

AUDIT OBJECTIVE AND SCOPE

The objective of this audit was to assess whether the RCMP has an effective departure framework in place to ensure that policing equipment is returned and accounted for in a timely manner upon Peace Officer departure. The scope of the audit included the departure framework pertaining to Peace Officers who are issued policing equipment (Regular Members (RM), Reservists, and Auxiliaries). The audit focused on departures due to resignation, retirement and termination, as well as long-term absences (LTA) from April 1, 2018 to March 31, 2020. Personal-issue policing equipment in the audit scope included: firearms and related items, soft body armour, Oleoresin Capsicum (OC) spray, baton, handcuffs, badge, notebooks, specialized team equipment and uniform items.

¹ A Peace Officer is a police officer or other person whose responsibilities include the preservation and maintenance of the public peace. For the purpose of the audit, the use of the term “Peace Officer” includes only RMs, Reservists (paid employees), and Auxiliaries (volunteers) who are issued policing equipment.

FINDINGS

The following aspects of the departure framework regarding the recovery of policing equipment require management's consideration. The detailed observations and recommendations are discussed in the report that follows this executive summary.

Observation 1: An established governance framework supports the recovery of policing equipment upon departure or LTA. Opportunities exist to strengthen roles, responsibilities and accountabilities, as well as key governance documents (e.g. policy manuals, forms, Standard Operating Procedures (SOP), and guidelines).

Observation 2: While a number of controls are in place, the majority of files sampled did not contain all of the departure forms as required by policy, indicating controls are not consistently applied across the organization. This limits the ability to determine whether all equipment and uniform items were recovered from departed Peace Officers. Opportunities exist to improve the clarity around roles and responsibilities during the departure process through training and guidance.

Observation 3: Certain monitoring and oversight mechanisms are in place for firearms as they are tracked by their serial numbers in TEAM. However, there is a risk that they may still be identified in TEAM as being issued to departed RMs or those on LTA if TEAM's status is not updated accordingly. Formal mechanisms for equipment types other than firearms, are not in place to track and monitor policing equipment that does not have assigned serial numbers.

OVERALL AUDIT OPINION

The recovery of policing equipment upon Peace Officer departure or long-term absence is governed through various policies and procedures. The RCMP has made improvements to the governance framework and controls surrounding the departure process in response to the Phase One audit findings. This includes enhancements to the departure notification process in Human Resources Management Information System (HRMIS), and development of a national Infoweb page.

While the majority of policing equipment is returned or disposed of upon Peace Officer departure, opportunities exist to improve the decentralized departure framework to ensure policing equipment is returned and accounted for. The RCMP should continue to strengthen the governance framework to ensure that policies and procedures regarding the recovery of policing equipment are clear, integrated, communicated and understood. Internal controls should be enhanced to ensure the proper and timely retrieval of policing equipment. Monitoring and tracking of policing equipment should be improved to increase accountability and support decision-making during the departure or long-term absence processes.

NEXT STEPS

The management response and action plan developed in response to this report demonstrate the commitment from senior management to address the audit findings and recommendations. RCMP Internal Audit will monitor the implementation of the management action plan and undertake a follow-up review if warranted.

MANAGEMENT'S RESPONSE

The Chief Financial Officer, Chief Human Resources Officer, and Deputy Commissioner Contract and Indigenous Policing agree with the findings and recommendations of the Audit of the Departure Process – Phase II (Equipment), which has identified opportunities to strengthen the governance framework and monitoring roles and responsibilities relating to the recovery of policing equipment upon employee departure or long-term absences.

Corporate Management and Comptrollership, Human Resources and Contract and Indigenous Policing will work collaboratively with Divisions and internal stakeholders to address the opportunities identified in this report.

A detailed management action plan which addresses the report recommendations will be developed for review by the Departmental Audit Committee (DAC) prior to the next DAC meeting.

Jen O'Donoghue, Chief Financial Officer

Gail Johnson, Chief Human Resources Officer

Brian Brennan, Deputy Commissioner, Contract and Indigenous Policing

1 BACKGROUND

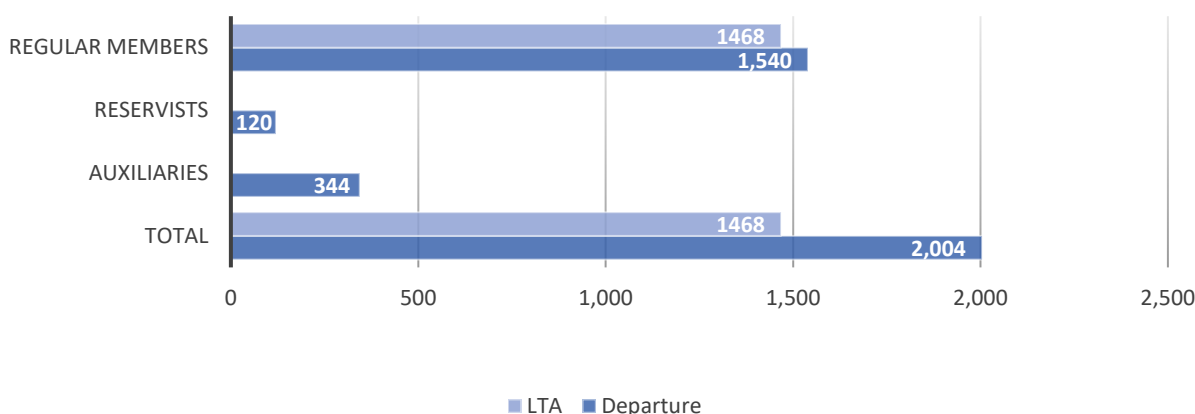
1.1 AUDIT CONTEXT

In 2017, the Royal Canadian Mounted Police’s (RCMP) Internal Audit, Evaluation and Review section conducted the Audit of Employee Departure Process – Phase One (Non-equipment items). The Phase One audit focused on the removal of facility and systems accesses and return of financial assets when an employee departs. That audit identified opportunities to improve the governance framework and controls surrounding the departure process, namely through the creation of a centralized policy, the definition of roles, responsibilities and accountabilities, and the establishment of a notification process to promptly inform all business lines involved in the process of employee departures.

In 2018, as of result of the Phase One audit recommendations, a working group consisting of subject matter experts from Human Resources (HR), Specialized Policing Services and Corporate Management and Comptrollership (CM&C) was established with the purpose of developing a recommendation to the Senior Executive Committee (SEC) to address the audit findings. National Compensation Services (within HR) assumed the lead in developing the working group and coordinating with other business lines to improve the administrative process of employee departures.

As per Figure 1 below, 2,004 Peace Officers departed the RCMP between April 1, 2018 – March 31, 2020 and 1,468 Regular Members (RMs) were on LTA as of March 31, 2020.

Figure 1 – Number of Departures and LTAs per Peace Officer Type



Further to the Phase One audit, the 2019-2024 Risk-based Audit and Evaluation Plan approved by the Commissioner included an Audit of the Departure Process – Phase Two (Equipment). The Phase Two audit was intended to focus on the recovery of policing equipment upon Peace Officer departure.

1.2 OVERVIEW OF THE DEPARTURE PROCESS

Policies contained within the Operational Manual, Administration Manual and other subsidiary manuals, such as the Uniform and Dress Manual and the Firearms Manual, assign the accountability and responsibility for the issuance, control, and return of specific assets, including police clothing, kit, intervention and other policing equipment. The roles and responsibilities vary and depend on the applicable policy and asset type. Given the decentralized structure of the RCMP, much of the accountability for the recovery of policing equipment rests with the departing Peace Officer's supervisor, manager or commander at the unit or detachment level.

- The Chief Financial Officer is responsible for ensuring, as part of a departure process, that an employee returns any public property before leaving the department.² The National Armoury Program, under CM&C, is responsible for the life-cycle management of firearms and the receipt of firearms and related items (e.g. magazines) upon Peace Officer departure or LTA.
- The Chief Human Resources Officer (CHRO) is responsible for ensuring RM discharges and Reservist releases are completed, long-term absences for employees are processed, the HR and pay systems are updated and personnel files are completed once the departure process has been initiated. CHRO does not have an active role in the recovery of policing equipment upon Peace Officer departure or LTA.
- The Deputy Commissioner, Contract and Indigenous Policing (C&IP) is responsible for developing operational policies and programs, conducting research and selecting tools (e.g. intervention equipment) to support contract policing. C&IP does not have an active role in the recovery of policing equipment upon Peace Officer departure or LTA.
- Commanding Officers are responsible for completing and providing Form 1733 (Discharge Request) to the RCMP's National Compensation Services Pay Operations.
- Divisional stores, which fall under the authority of CM&C, are considered discharge points³ in the departure process. They are responsible for collecting and re-issuing some of the returned policing equipment not retained at the Unit level, as well as processing the disposal of returned policing equipment when requested.
- Divisional Reservist and Auxiliary Coordinators are responsible for managing the Reserve and Auxiliary Programs that are in place in the divisions. They manage departures and the recovery of policing equipment from Reservists and Auxiliaries in conjunction with Detachment Commanders.
- Detachment Commanders and unit managers/supervisors are responsible for recovering all assets from departing Peace Officers under their area of responsibility.

² Treasury Board Directive on Public Money and Receivables, Part 4.4.1

³ "Discharge points" means a unit involved in recovering equipment (e.g. armoury, divisional stores, and detachments).

2 OBJECTIVE, SCOPE AND METHODOLOGY

2.1 OBJECTIVE

The objective of this audit was to assess whether the RCMP has an effective departure framework in place to ensure that policing equipment is returned and accounted for in a timely manner upon Peace Officer departure.

2.2 SCOPE

The scope of the audit included the departure framework pertaining to Peace Officers who were issued policing equipment (i.e. RMs, Reservists, and Auxiliaries). The audit focused on departures due to resignation, retirement and termination, as well as LTA from April 1, 2018 to March 31, 2020.

The scope included the following personal-issue policing equipment: firearms and related items, soft body armour, Oleoresin Capsicum (OC) spray, baton, handcuffs, badge, notebooks, specialized team equipment and uniform items.

The scope excluded Cadets due to the controls in place surrounding the issuance and recovery of policing equipment at Depot. The audit also excluded Special Constables as there were only 20 departures in this group during the scope period.

2.3 METHODOLOGY

The audit was conducted between January 2020 and July 2021. The audit team employed various techniques including interviews, documentation reviews and data analysis. Site visits to RCMP facilities or worksites were not conducted due to the COVID-19 pandemic.

Specifically, the audit team:

- Conducted interviews and questionnaires with key personnel from the following business lines and divisions to assess policies, procedures, and controls in place related to the recovery of policing equipment upon Peace Officer departure or LTA:
 - Human Resources – National Compensation Services
 - Corporate Management & Comptrollership – National Armourer Program and Uniform and Equipment Program
 - Contract and Indigenous Policing – Operational Policy and Compliance
 - Divisional Human Resources Officer/Administration and Personnel Officer in E, F, H, J, K, National and Depot (T) Divisions

- Unit/Detachment Commanders and personnel from National Headquarters (NHQ), E, J, K and National Divisions
- Divisional Stores personnel and Reserve and Auxiliary Program Coordinators in E, J, K and National Divisions
- Reviewed policy and procedural documents related to the recovery of policing equipment to assess governance, roles and responsibilities, monitoring and control mechanisms;
- Randomly sampled 70 Peace Officer departures from April 1, 2018 to March 31, 2020 and 30 RMs on LTA as of March 31, 2020 to assess the compliance and timeliness of the recovery of policing equipment and uniforms, as per Table 1 below. Service files (both Divisional and NHQ) were reviewed from NHQ, E, J, K and National Divisions; and

Table 1 – Sample Distribution for Departed and LTA Files

Division	RM LTA	RM Departure	Reservist Departure	Auxiliary Departure	Total Sample Size per Div.
A & N Division	3	9	3	0	15
E Division	17	25	3	6	51
K Division	7	8	3	3	21
J Division	3	4	3	3	13
Total	30	46	12	12	100

- Performed data analytic procedures on Total Expenditures and Asset Management System (TEAM) and HRMIS data to assess whether firearms were identified as still being issued to RMs who had departed the RCMP. An additional sample of 25 service files associated with these firearms were selected to assess compliance and determine if the firearms had been retrieved prior to departure.

Detailed criteria are contained in Appendix A of this report.

2.4 STATEMENT OF CONFORMANCE

The audit engagement conforms applicable standards in the Institute of Internal Auditor's International Professional Practices Framework and the Treasury Board of Canada Directive on Internal Audit, as supported by the results of the quality assurance and improvement program.

3 OBSERVATIONS

3.1 GOVERNANCE

Observation 1: An established governance framework supports the recovery of policing equipment upon departure or LTA. Opportunities exist to strengthen roles, responsibilities and accountabilities, as well as key governance documents (e.g. policy manuals, forms, Standard Operating Procedures (SOP), and guidelines).

National Policies and Procedures

The recovery of policing equipment for Peace Officers departing the RCMP or on LTA is governed by several national policy manuals and forms (see Figure 2). The manuals and forms outline the roles and responsibilities of those involved in the departure and LTA process. They also state which policing equipment should be recovered or disposed prior to departure or LTA.

Equipment recovery is decentralized: According to these manuals and forms, the responsibility for ensuring proper retrieval of policing equipment upon Peace Officer departure or LTA rests primarily with the Detachment or Unit Commander at the local level. Additionally, the Armouries, Divisional Stores and some Divisional Awards Coordinators have a role in receiving and processing certain policing equipment such as the firearms and ID badges, while detachments and units are responsible for the local disposal of certain policing equipment items such as the Oleoresin Capsicum (OC) spray and batons.

Figure 2 - RCMP National Policy Manuals and Forms

Policy Manuals:	Forms:
<ul style="list-style-type: none"> • Administration Manual • Firearms Manual • Operational Manual • Uniform and Dress Manual 	<ul style="list-style-type: none"> • Form 1733 – Discharge Request • Form 2455 – Request for ID Badge Encasement • Form S-54A – Disposition of Equipment and Uniform on Discharge • Form 3952 – Firearms Return • Form 4048 – Return of Prohibited items

Lack of Prescribed SOPs: The audit found that while national manuals and forms dictate which policing equipment must be recovered or disposed of prior to departure, prescribed SOPs are not in place to indicate what happens when they are recovered or when and how they should be disposed. As such, some divisions have developed their own SOPs or forms to guide the return and disposal of policing equipment. It was noted that the divisional stores do not all offer the same services regarding return and disposal of policing equipment. For example, some divisional stores are responsible for badge encasements, while in other divisions this is the responsibility of the awards coordinator. Additionally, some stores are equipped to

accept and dispose of old policing equipment, while others are not.

The technical operations logistics store in Ottawa has developed some SOPs for the return and disposal of policing equipment by both departing and active members.

Awareness of National Guidance Supports: The audit found that the national Infoweb page for HR contains a Discharge and Retirement Guide for Regular Members. The guide directs RMs to contact various functions or personnel depending on which division they are discharged from. Two out of the five divisions in scope had a link to the guide from their divisional Infoweb pages. The majority (90%) of supervisors interviewed were not aware of the guide. The audit found that some divisions and units have developed their own retirement guides or checklists, which aligned with the Discharge and Retirement Guide. However, national guides for Reservists and Auxiliaries who are departing the RCMP are not in place. The National Reserve Program has a Reserve Coordinator Manual in place which provides general direction including the return of uniform and equipment upon resignation. However, the manual is not available online, limiting its availability.

Good Practice

E Division has developed its own retirement checklist and guidance. It is available on its divisional Infoweb page. Personnel from other divisions have been referred to this checklist for guidance.

Conclusion:

Opportunities exist to enhance the governance framework around recovery of policing equipment upon departure or LTA. The audit found that the departure process is decentralized and locally managed differently from Division to Division. Strengthening policies and procedures would help ensure that personnel involved in the departure process understand their roles, responsibilities and accountabilities over the recovery of policing equipment and that processes are applied consistently across divisions.

Why these findings are important:

An effective governance framework can help the RCMP better manage the decentralized Peace Officer departure process and help ensure that uniforms, equipment or firearms are returned and accounted for. Additionally, it would reduce the risk of Peace Officers departing the organization with unapproved policing equipment and uniform items.

SOPs and guidelines can guide supervisors and discharge points in the performance of their roles and responsibilities in the departure process. The lack of awareness of national guidance and understanding of roles and responsibilities may lead to inconsistencies in these procedures and some important tasks may not be assigned and completed.

Recommendation:

1. The RCMP⁴ should enhance departure-related policies and procedures within the governance framework to be clear, integrated and understood by individuals involved in the retention, return or disposal of policing equipment during the departure process.

4 The Chief Human Resources Officer, the Chief Financial Officer, the Deputy Commissioner C&IP and the Divisional Commanding Officers should collaborate to determine how to best fulfill the oversight function for employee departure activities, recognizing that departures take place in all divisions and business lines across the RCMP.

3.2 INTERNAL CONTROLS

Observation 2: While a number of controls are in place, the majority of files sampled did not contain all of the departure forms as required by policy, indicating controls are not consistently applied across the organization. This limits the ability to determine whether all equipment and uniform items were recovered from departed Peace Officers. Opportunities exist to improve the clarity around roles and responsibilities during the departure process through training and guidance.

Departure Process Controls

Departure forms in the service files assist the organization in demonstrating that uniform, equipment and firearms were retrieved in a timely manner and returned to the appropriate discharge point or disposed of upon Peace Officer departure or LTA. For example, forms S-54A (Disposition of Equipment and Uniform on Discharge) and 3952 (Firearms Return) are gathered for placement on the member's service file when equipment is recovered. Additionally, as per the Administration Manual, a determination of good standing for departing Peace Officers should be made for badge encasement, and retention and use of the ceremonial uniform. A determination of good standing is important to demonstrate that the departing member is in adherence with the RCMP's code of conduct.

Notification Process does not Include Discharge Points: The Phase One audit identified opportunities to improve the notification process to ensure all business lines involved in the departure process were promptly notified of an employee's departure to facilitate timely departure actions (e.g. return of assets). Although, a notification process was implemented it does not include all discharge points such as the National Armoury and the Divisional Stores. The audit found that departing individuals or their supervisors typically return items in person or ship the items to the Armoury, Divisional Stores or Divisional Awards Coordinators. Although the responsibility for recovering equipment rests primarily with the Detachment or Unit Commander at the local level, including the Armoury and the Divisional Stores within the notification process would increase the number of people who would be aware of departing individuals and potential equipment to be returned.

Missing Documentation: The audit team found that 31% of the sampled files included all the required departure forms. Forms were found either on the Peace Officer's service file or in other locations such as their last unit/detachment or at discharge points. The audit team could not consistently assess if policing equipment was recovered because many of the forms were incomplete or missing from the service files.

Lack of Formal Training: The audit found that formal training is not in place to guide departing individuals, managers, supervisors, and commanders at the unit or detachment level in the recovery of policing equipment during the departure or LTA process. Managers and supervisors interviewed indicated that it was not clear which policies and forms apply as

different forms are applicable depending on the type of departure or LTA, type of Peace Officer and/or type of policing equipment. The lack of formal training also contributed to the lack of clarity around roles and responsibilities.

83% of interviewees indicated that they were not aware of any of the relevant departure or LTA policies, and that they received guidance from predecessors or through on-the-job training.

Table 2 below illustrates the compliance rate for each type of departure form by Peace Officer category.

Table 2 – Departure Forms

		Peace Officer Category					
		RM	Reservist	Auxiliary	LTA	Total	Total (%)
Discharge Request (Form 1733, Termination Letter)	Service File	45/46	6/11	8/11	n/a	59/68 ⁵	87%
	Missing Documentation	1/46	5/11	3/11	n/a	9/68	13%
Relinquishment of Equipment (Form S-54A, KD1476, JD5994, JD5996)	Service File	15/46	3/11	6/11	n/a	24/68	35%
	Other Location	3/46	0/11	0/11	n/a	3/68	5%
	Missing Documentation	28/46	8/11	5/11	n/a	41/68	60%
Badge Encasement (Form 2455, ED5335)	Service File	17/46	5/11	4/9 ⁶	n/a	26/66	39%
	Other Location	20/46	1/11	3/9	n/a	24/66	36%
	Missing Documentation	3/46	3/11	1/9	n/a	7/66	11%

⁵ While the audit team reviewed 70 Peace Officer files, testing results were only available for 68 of these files because, during the conduct phase, the audit team found that 1 Reservist and 1 Auxiliary in the sample were still active even though they were identified as terminated in HRMIS.

⁶ Only 9 Auxiliaries were issued badges as not all provinces issue badges to Auxiliaries, therefore the test was only performed on 66 files.

	Sent for Destruction	6/46	2/11	1/9	n/a	9/66	14%
Firearms Return (Form 3952)	Service File	8/46	1/3 ⁷	n/a	0/30	9/79	11%
	Other Location	31/46	2/3	n/a	9/30	42/79	54%
	Missing Documentation	7/46	0/3	n/a	21/30	28/79	35%
Receipt of Firearm and Prohibited Items (Form 4048)	Service File	n/a	3/6	n/a	0/30	3/36	8%
	Other Location	n/a	0/6	n/a	2/30	2/36	6%
	Missing Documentation	n/a	3/6	n/a	28/30	31/36	86%

Form 1733 – Discharge Request

RMs are required to complete Form 1733 (Discharge Request) prior to discharge date for any type of permanent departure from the RCMP (i.e. retirement, resignation and termination). Reservists and Auxiliaries are required to provide an “intent to leave” letter to the Reservist and/or Auxiliary Coordinator expressing their interest in leaving the program and expected departure date. As per Table 2, the audit team found discharge requests on 87% of the sampled files. All the discharge requests found on file were complete, signed and dated.

Form S-54A – Disposition of Equipment and Uniform on Discharge

Peace Officers are required to complete Form S-54A to certify that equipment and uniform items have been returned or disposed. Table 2 illustrates that 40% of the sampled files had Form S-54A (or equivalent) on file. The audit found that 81% of these forms were incomplete, not signed or not dated, therefore recovery dates for equipment and uniform items were not captured. As such, the audit team could not confirm whether all policing equipment and uniform items had been recovered by Unit/Detachment Commanders, disposed of locally or retained.

Form 2455 – Request for ID Badge Encasement

Peace Officers are required to complete Form 2455 to request badge encasement, otherwise the badge is required to be returned for destruction. As per Table 2, 11% files did not have the badge encasement form on file to confirm that badges were recovered by the supervisor. Furthermore, the discharge points could not confirm if they had received the badges for encasement or destruction. A form has not been developed for badges slated for destruction and this information is not consistently documented in the service file. As such, there is a risk that badges may not

⁷ While policy stated that Reservists were not to be personally issued firearms, we found 3 instances in our sample where they had been.

have been encased or destroyed as per policy.

Form 3952 – Firearms Return / Form 4048 – Return of Prohibited Items

Peace Officers and their Commanders are required to complete Form 3952 and/or Form 4048 when returning firearms and other police equipment. As per Table 2, the audit team was not able to locate many of the 3952 (35%) or 4048 (86%) forms which document the recovery of the firearms and related articles by the Unit/Detachment Commanders or discharge points. However, the TEAM Firearm Inventory system confirmed that firearms were returned to the Armouries after the departure of all 46 RMs and 16/30 RMs on LTA.

Unit Level Return Verification Process: The audit team did not observe a verification process or challenge function at the unit/detachment level or at divisional stores when items were not identified as returned on the forms, when forms were missing or when they were incomplete prior to being sent for addition to the service files. In addition, divisional HR personnel indicated that Unit/Detachment Commanders are responsible for ensuring that the departure process is followed and that HR does not verify if forms are completed or equipment is returned. This is a contributing factor to the high number of non-compliant samples observed in Table 2.

Determination of Good Standing for the Retention of Policing Equipment

A determination of good standing is important as it identifies members who are in adherence with the RCMP's code of conduct, therefore allowing members to retain their encased badge and use their ceremonial uniform after departing the organization.

Lack of National Process to Determine Good Standing: The audit found that a formal definition of good standing was not in the Administration Manual to guide Commanding Officers (or their delegates) in determining a Peace Officer's good standing. As a result, each division has its own processes in place to determine and document the determination of good standing. For example, E Division's process includes a good standing review by its Professional Responsibility Unit, while in other divisions, supervisors may just use the checkbox on Form 1733 (Discharge Request).

Inconsistent Documentation and Communication of Good Standing: The audit found that 47 out of 68 sampled files did not have a determination of good standing documented on the service file. In addition, of the 21 determinations of good standing that were documented on the service file, 18 decisions were rendered after the Peace Officer had already departed with an average timeframe of 146 days after departure.

In addition, the determination of good standing is not consistently communicated back to the Peace Officer's Unit/Detachment Commander, therefore they may not be aware that they would need to recover uniform items in cases where members were not in good standing and retention of ceremonial uniform was denied. The audit found that 37/46 of the RM files had a documented decision on Form 1733 (Discharge Request) related to wearing the ceremonial uniforms upon discharge. Of those 37 decisions, eight members were not authorized to retain and wear the ceremonial uniform. Of these eight members, one retained their uniform, two returned their

uniform, and for the remaining five, documentation was not on file to indicate whether the uniform was retained or returned.

Conclusion:

The absence of formal training and guidance contributes to the lack of clarity around roles and responsibilities regarding the return of policing equipment upon departure or LTA. The majority of files sampled did not contain all of the departure forms required by policy, hindering efforts to determine whether all equipment and uniform items were recovered from departed Peace Officers. The processes around the determination of good standing for the purpose of retaining certain uniform items and encased badges were not clearly defined which increases the risk that members leaving in poor standing could retain their ceremonial uniform and encased badge. Opportunities exist to enhance process controls to ensure that departing Peace Officers' policing equipment is accounted for in a timely manner and documented in the service files.

Why these findings are important:

Formal training and guidance can guide departing Peace Officers and their supervisors in performing their roles and responsibilities in the departure process. The lack of training and guidance may lead to inconsistent adherence to policies and implementation of internal controls.

Departure forms on service files constitute documented evidence that uniforms, equipment and firearms were retrieved, that they were retrieved in a timely manner and that they were returned to the appropriate discharge point or disposed of upon employee departure or LTA. If the internal controls are not working as intended, Peace Officers could depart the organization with their uniforms, equipment, or firearms that they are not entitled to retain, especially when not in good standing.

Recommendation:

2. The RCMP⁸ should enhance controls to ensure personal-issue policing equipment that is issued to Peace Officers is recovered and duly documented in accordance with relevant RCMP policies.

⁸ The Chief Human Resources Officer, the Chief Financial Officer, the Deputy Commissioner C&IP and the Divisional Commanding Officers should collaborate to determine how to best fulfill the oversight function for employee departure activities, recognizing that departures take place in all divisions and business lines across the RCMP.

3.3 MONITORING AND OVERSIGHT

Observation 3: Certain monitoring and oversight mechanisms are in place for firearms as they are tracked by their serial numbers in TEAM. However, there is a risk that they may still be identified in TEAM as being issued to departed RMs or those on LTA if TEAM’s status is not updated accordingly. Formal mechanisms for equipment types other than firearms, are not in place to track and monitor policing equipment that does not have assigned serial numbers.

Monitoring

The audit expected to find monitoring and oversight mechanisms to be in place to ensure that policing equipment is recovered following Peace Officer departure or long-term absence from the RCMP. Monitoring and oversight of policing equipment is important in order to adhere with current RCMP policies and emerging legislative requirements.

Police Identity Management Act⁹

On April 19, 2021, the province of Nova Scotia gave royal ascent to the *Police Identity Management Act*, which now requires all police agencies in the province to have an asset management and disposal policy for police articles and police uniforms. Specifically, the Act requires all police agencies to have a process for tracking issued uniforms and lost, stolen and damaged items.

Overall, the audit found that existing monitoring and oversight mechanisms are focused on the recovery of firearms. This oversight attention helps mitigate risks to employees and public safety. The audit also found that opportunities exist to implement monitoring and mechanisms for other policing equipment and uniforms (items without serial numbers), as there currently is a lack of guidance from policies, directives and procedures that pertain to monitoring responsibilities for these types of items upon departure or LTA. Mechanisms are not in place to track the majority of policing equipment which do not have serial numbers, nor is there a process to identify and follow up on unreturned assets from departing Peace Officers.

Firearms Monitoring mechanisms: All firearms that are issued to Peace Officers have serial numbers that are formally tracked in TEAM. The ability to track the firearms enables various monitoring activities helping to ensure all firearms are accounted for when a member departs or goes on LTA. For example, in 2014, as a result of the MacNeil¹⁰ Report, a Firearms Dashboard was developed by CM&C to determine the accuracy of the firearms inventory information and allowed for the continuous monitoring of firearms maintenance and training. The Dashboard was

⁹ [Nova Scotia Legislature, Police Identity Management Act, April 2021](#)

¹⁰ [Independent Review - MacNeil Report, June 2014](#)

reported to select oversight committees and was discontinued in 2017. Interviewees also indicated that a Unit Level Quality Assurance (ULQA)¹¹ document, which is designed to assist the monitoring of firearm maintenance, training and recovery, is sent to the divisions to be completed periodically. The audit team was advised that divisions are responsible for taking corrective action on any ULQA findings. While the Armoury does not conduct any follow-up relating to the ULQA, the Armoury monitors firearms that are still assigned in TEAM to departed members on an ad hoc basis.

Assessment of Outstanding Firearms: As part of the audit, data analytic procedures were performed on TEAM and HRMIS data and found that 141 firearms were identified as issued to RMs who have departed the RCMP. The audit team reviewed 25 files selected from the 141 outstanding firearms to assess whether the firearms had been retrieved as part of the departure process requirements. Results of the file review are summarized in Table 3 below.

Table 3 – Outstanding Firearms

Regular Members	Return to Armoury (90 days)	Return to Armoury (91 - 365 days)	Return to Armoury (>365 days)	Retained at the unit/detachment as spares	Retained by departed RMs who became Reservists	Total Firearms Accounted For
# Firearms	0 / 25	2 / 25	9 / 25	11 / 25	3 / 25	25/25

The audit team found that 11 of the selected firearms had been returned to the Armoury by the Commanders, nine of which would have been over one year after the RM’s departure. The remaining 14 firearms were confirmed to be retained as spares at the Unit/Detachment or by departed RMs who later became reservists. While in these instances, the Unit/Detachment did not seek approval from the Armoury to retain the firearms, as required by policy, most importantly, each of the firearms were recovered from the departing members. As a result, the firearms were identified as issued to departed RMs in TEAM, rather than to the unit/detachment currently using them. This impacts the Armoury’s ability to track and monitor the location of the firearms as the information regarding firearms is not timely and accurate in the system.

Timeliness of Firearms Return to the Armoury: As stated previously, the firearms for all 46 departed RMs and 16/30 RMs on LTAs were returned to the Armouries as per TEAM. The audit team compared the date returned to the Armoury in TEAM with the date of departure or start date of LTA in HRMIS. Table 4 illustrates the timeliness of the return of firearms to the Armoury.

¹¹ ULQAs serve to assess the quality of an activity, determine compliance with policy requirements and identify opportunities to improve current practices.

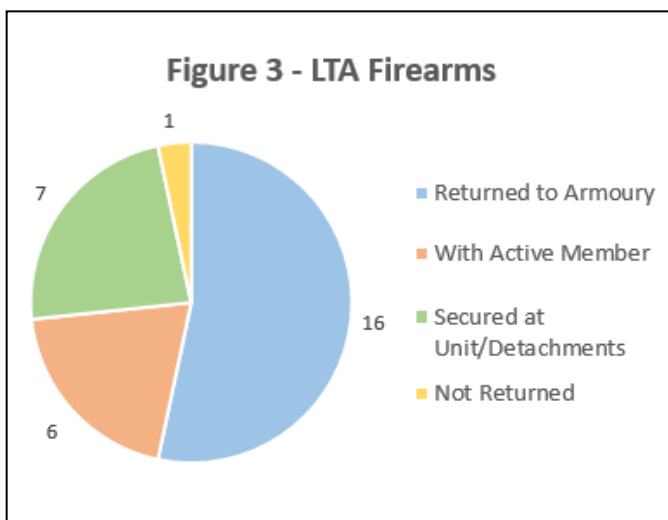
Table 4 - Timeliness of Firearm Return to the Armoury per TEAM Data

Type of Transaction	Prior to Departure/LTA	After Departure/LTA	Not Returned	Average return time after departure/LTA
Departure	26 / 46	20 / 46	0 / 46	52 days
LTA	2 / 30	14 / 30	14 / 30	345 days
Total	28 / 76	34 / 76	14 / 76	199 days

The Firearms Manual identifies that if a firearm is relinquished for more than 90 days, the firearm should be returned to the Armoury. The audit found that almost half of the firearms were returned to the Armoury after the departure date with an average return time of 52 days for departed RMs, fully adhering to the policy requirement. For RMs on LTA, firearms were found to be returned to the Armoury within 345 days on average or not returned at all. Interviewees indicated that they may not necessarily return firearms to the Armoury when retrieved from RMs on LTAs, but instead store policing equipment locally and keep track on unit ledgers.

Assessment of Return Practices for Firearms:

TEAM showed that 14/30 firearms not returned to the Armoury were still assigned to RMs on LTA over 90 days as indicated in Table 4. Of the 14 firearms, six belonged to RMs who returned to duty without returning their firearms after 90 days of LTA. Seven firearms were retrieved and secured by Unit or Detachment Commanders and should have been returned to the Armoury once the LTA exceeded 90 days. One firearm was identified in TEAM as still being issued to a member on LTA. The member’s unit could not confirm if they had retrieved the firearm from the member.



Additionally, the Armoury confirmed that the firearm has been missing since July 2018 and has initiated steps to recover the firearm. Figure 3 illustrates the breakdown of LTA firearm locations.

Conclusion:

Certain monitoring and oversight mechanisms are in place for firearms as they are tracked by their serial numbers in TEAM. However, there is a risk that they may still be identified in TEAM as being issued to departed RMs or those on LTA if TEAM’s status is not updated accordingly. Formal mechanisms are not in place to track and monitor policing equipment that does not have assigned serial numbers. In addition, the audit found instances where policing equipment was not

returned or accounted for. There is an opportunity to enhance monitoring of firearms and implement monitoring mechanisms to track other policing equipment issued to Peace Officers to ensure that all items are accounted for upon departure or LTA.

Why these findings are important:

Monitoring and oversight of policing equipment is important in order to adhere with current RCMP policies and emerging legislative requirements. Monitoring and oversight mechanisms help ensure policing equipment is returned in a timely manner.

It is important for Peace Officers to return equipment, uniform, and firearms to discharge points in a timely manner in order to ensure proper disposal or re-issuance. This is especially important for firearms due to their dangerous nature and because there is a limited supply for the RCMP. Retrieving policing equipment from RMs on LTA is equally important to reduce health and safety risks.

Recommendation:

3. The RCMP¹² should ensure personal-issue policing equipment that is issued to Peace Officers is tracked, monitored and that the related information is accessible during the departure process.

¹² The Chief Human Resources Officer, the Chief Financial Officer, the Deputy Commissioner C&IP and the Divisional Commanding Officers should collaborate to determine how to best fulfill the oversight function for employee departure activities, recognizing that departures take place in all divisions and business lines across the RCMP.

4 RECOMMENDATIONS

The RCMP should build on the progress gained from the implementation of the Audit of Employee Departure Process (Phase One) recommendations to address areas of improvement identified in the Phase Two audit for the retrieval of equipment upon departure or LTA. For the ensuing recommendations, the Chief Human Resources Officer, the Chief Financial Officer, the Deputy Commissioner C&IP and the Divisional Commanding Officers should collaborate to determine how to best fulfill the oversight function for employee departure activities, recognizing that departures take place in all divisions and business lines across the RCMP.

1. The RCMP should enhance departure-related policies and procedures within the governance framework to be clear, integrated and understood by individuals involved in the retention, return or disposal of policing equipment during the departure process.
2. The RCMP should enhance controls to ensure personal-issue policing equipment that is issued to Peace Officers is recovered and duly documented in accordance with relevant RCMP policies.
3. The RCMP should ensure personal-issue policing equipment that is issued to Peace Officers is tracked, monitored and that the related information is accessible during the departure process.

APPENDIX A – AUDIT OBJECTIVE AND CRITERIA

<p>Objective: To assess whether the RCMP has an effective departure framework in place to ensure that policing equipment is returned and accounted for in a timely manner upon Peace Officer departure.</p>	<p>Criterion 1: A governance structure is in place to ensure that the recovery of policing equipment upon Peace Officer departure or long-term absence is documented, communicated and understood.</p>
	<p>Criterion 2: Effective controls are in place to ensure that policing equipment is returned and accounted for in a timely manner upon Peace Officer departure or long-term absence.</p>
	<p>Criterion 3: Monitoring and oversight mechanisms are in place to ensure that policing equipment is recovered following Peace Officer departure or long-term absence from the RCMP.</p>

APPENDIX B – MANAGEMENT ACTION PLAN

For the ensuing recommendations, the Chief Human Resources Officer, the Chief Financial Officer, the Deputy Commissioner C&IP and the Divisional Commanding Officers should collaborate to determine how to best fulfill the oversight function for employee departure activities, recognizing that departures take place in all divisions and business lines across the RCMP.

Recommendation	Management Action Plan
<p>1. The RCMP should enhance departure-related policies and procedures within the governance framework to be clear, integrated and understood by individuals involved in the retention, return or disposal of policing equipment during the departure process.</p>	<p>a) Agreed. Following Phase I of the Audit of the Departure Process, the RCMP has developed a departure checklist (Form 2688) that is currently being tested by the Divisions before it is published nationally on the RCMP Infoweb. The checklist includes links to the required forms and processes to be followed including the retention, return or disposal of policing equipment, as well as an explanatory note that clarifies good standing to help determine whether departing members may retain eligible items, or are required to return them in a timely manner. When the testing is complete, the Form will be adapted to include Civilian Members and Public Service Employees (to cover all categories of employees) and subsequently published. The RCMP Infoweb will be also updated to inform all employees of the departure checklist (Form 2688) under “Employee Services > Your Career > Leaving the RCMP”.</p> <p>The Infoweb page will also provide a centralized place where management and employees can refer for guidance on the departure.</p> <p>Completion Date: March 2023</p> <p>Position Responsible: Director General, National Compensation Services</p>

<p>2. The RCMP should enhance controls to ensure personal-issue policing equipment that is issued to Peace Officers is recovered and duly documented in accordance with relevant RCMP policies.</p>	<p><i>Note from Management:</i></p> <p>RCMP is mindful of the work and pending report from the Mass Casualty Commission which is expected in November 2022. RCMP is prepared to respond to the recommendations made from the MCC which may alter further directions on the tracking, monitoring and controls of personal issue policing equipment, in Nova Scotia, and across Canada.</p> <p>Agreed. The Procurement, Materiel and Assets Management (PMAM) will enhance existing controls and monitoring mechanisms. This will be achieved by:</p> <ul style="list-style-type: none"> a) Following Phase I of the Audit of the Departure Process, PMAM is in the process of updating the Disposition of Equipment and Uniform on Discharge Form (S-54A). The form is currently being redone and will be ready to publish in July 2022. PMAM is already working with National Communications to prepare messaging about the updated form which will include clarification on roles and responsibilities with respect to departure procedures for personal issue policing equipment. <p>Completion Date: July 2022</p> <ul style="list-style-type: none"> b) PMAM has been working with Corporate Management Systems to add a prompt in TEAM to raise awareness of the Uniform and Dress Manual (Chapter 8 Disposal Policy) to remind Peace Officers and Unit Commanders of their roles and responsibilities. The prompt is scheduled to be included in a TEAM update in July 2022. <p>Completion Date: July 2022</p> <ul style="list-style-type: none"> c) Recommend to Management Committee that the RCMP form a working group with invited participants from Contract and Indigenous Policing, Chief Human Resources Officer, Divisional Representatives and the
---	--

	<p>Warrant Officer Program to conduct a scan of existing departure process controls and notification processes within Divisions which facilitate timely departure action, and to share best practices with Divisions. Recommend that meetings will begin in Fall 2022. The proposed working group would collect and disseminate best practices from a control perspective.</p> <p>Completion Date: October 2022</p> <p>Position Responsible: DG, Procurement, Materiel and Assets Management</p>
<p>3. The RCMP should ensure personal-issue policing equipment that is issued to Peace Officers is tracked, monitored and that the related information is accessible during the departure process.</p>	<p>Agreed. This will be achieved by:</p> <ul style="list-style-type: none"> a) Once the S-54A form is updated and ready for publishing (as referred to in response 2a), the Chief Financial Officer will send out communique to Commanding Officers, and Senior Executive Committee to offer a reminder about the mandatory process regarding the disposition of equipment and uniform on discharge. As per 2a above, a message will also be posted on the RCMP internal website to communicate the updated form and act as a remind of the mandatory process. <p>Completion Date: July 2022</p> <ul style="list-style-type: none"> b) As part of the working group referenced in 2c), considerations for best practices from Divisions on tracking, monitoring and making accessible the information during the departure process will be discussed, documented and shared. <p>Completion Date: October 2023</p> <ul style="list-style-type: none"> c) RCMP Regions offer Corporate Accountability Sessions which is designed to support the needs of new Unit/Detachment Commanders, their Second-in-Command (e.g. supervisors) and Administrative

	<p>Assistants with financial responsibilities. The sessions also support those currently occupying the mentioned positions that require a refresher on corporate functions. The Corporate Accountability Training materials will be elaborated to cover the diverse roles and responsibilities of tracking and monitoring policing equipment of the departure process. This will increase the awareness as it relates to the responsibilities of the departure process.</p> <p>Completion Date: March 2023</p> <p>d) Development of a national oversight plan to ensure processes implemented at the regional level are achieving the intended objectives through national monitoring.</p> <p>Completion Date: July 2023</p> <p>e) The system that RCMP currently uses to track and monitor assets (TEAM) is reaching the end of life in 2024. Rather than invest significant resources into the existing system, RCMP plans to focus the increased capacity of an enterprise wise Equipment and Asset Management Solution in the new solution, known as S4 Hana. The RCMP will review the possibilities of automating processes and building controls into the EAMS This will allow for common processes to be applied across the RCMP which would strengthen the ability to track and monitor personal-issue policing equipment.</p> <p>Completion Date: March 2025</p> <p>Position Responsible: Chief Financial Officer</p>
--	---