



Audit Topic 2 – Report 2 (November, 2015)



LOCAL GOVERNMENT
PERFORMANCE IN
MANAGING POLICING
AGREEMENTS AND
POLICE BUDGET
OVERSIGHT

City of Merritt

A Performance Audit carried out by the Office of the
Auditor General for Local Government of British Columbia

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MESSAGE FROM THE AUDITOR GENERAL FOR LOCAL GOVERNMENT



2.2.1 I am pleased to present this performance audit report on the City of Merritt's management of its policing agreement and its police budget oversight.

2.2.2 I want to thank the City of Merritt for its cooperation during the performance audit process and the positive response to our findings and recommendations.

2.2.3 The office of the Auditor General for Local Government was established to strengthen British Columbians' confidence in their local governments' stewardship of public assets and the achievement of value for money in their operations. One of the ways we do this is by conducting performance audits of local government operations.

2.2.4 Our performance audits are independent, unbiased assessments, carried out in accordance with professional standards. They aim to determine the extent to which the area being examined has been managed with due regard to economy, efficiency and effectiveness.

2.2.5 This report outlines our findings in assessing the City of Merritt's use of the provisions set out within the policing agreement implemented in 2012 between the City and the Province of British Columbia to improve police services in Merritt. This report is not an audit of the Merritt RCMP Detachment's operations.

2.2.6 We intend to assist local governments in measuring the effectiveness of policing through an AGLG Perspectives booklet we will publish that provides tools and advice on policing services performance measurement. We intend this to help all local governments assess and – where necessary – improve their oversight of policing services, including police budgets, and their management of police agreements.

2.2.7 Our hope is that this audit report, along with the forthcoming AGLG Perspectives booklet, will assist the City of Merritt in enhancing its management of its policing agreement and its oversight of the police budget.

A handwritten signature in black ink, appearing to read 'Gordon Ruth', written in a cursive style.

Gordon Ruth, FCPA, FCGA
Auditor General for Local Government

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EXECUTIVE SUMMARY

Police service expenditures are a major expense for all local governments in British Columbia.

2.2.8 We undertook performance audits on local government management of police agreements and police budget oversight because police service expenditures are a major expense for all local governments in British Columbia. We selected the City of Merritt as one of six local governments to audit on this topic because we sought to include a cross-section of local governments of various locations, sizes and other circumstances. This number was later reduced to five with the City of Victoria's implementation of a new policing agreement in April 2014, which effectively surpassed our planned review.

2.2.9 Policing is a high risk operation that a municipality is responsible for and it is also one of the most expensive. For those two reasons alone, it is important for municipalities to pay special attention to their oversight of policing agreements and policing costs. By exercising effective oversight over policing, a local government can be satisfied that its police service priorities are aligned with the community's and that the police service has the confidence of residents, through their elected representatives.

2.2.10 Many of Canada's police forces have faced significant expenditure increases over recent years, rising at a much faster pace than inflation, in spite of declining rates of crime and serious motor vehicle accidents.

2.2.11 Although policing is an extremely complex enterprise that continues to increase in complexity, it is not immune to concerns about fiscal accountability. Local governments have good reason to ask their police service to justify expenditures of public money, seek efficiencies and provide accurate and timely budget reporting.

2.2.12 This report does not examine the linkage between policing and crime, whether Royal Canadian Mounted Police (RCMP) contract policing or independent policing is the better model, or whether Merritt has the right number of police.

EXECUTIVE SUMMARY

Our Expectations

2.2.13 We expect a local government to understand and fully utilize its policing agreement and exercise effective budget oversight within its authority under their agreement to enhance policing services.

2.2.14 This requires that the local government understand and be actively involved in several key areas, consistent with its authority as set out in the 2012 RCMP Municipal Police Unit Agreement (MPUA). This authority is in the following areas:

- priority-setting;
- oversight;
- effectiveness;
- cost-control; and,
- performance assessment.

2.2.15 To accomplish this, a local government must establish sound management practices including monitoring of budgets, establishing cost containment objectives and setting appropriate policing service levels, while respecting the independence of policing operations.

2.2.16 Respect for police independence is important. The relationship between government and police is complex and is an important aspect of our democratic system of government. Police forces are not under the direct control of elected officials because they must be able to conduct investigations and maintain order independently, without political or other influence, exercise authority to preserve the peace, protect the public and enforce the law effectively. However, police independence is balanced against accountability to the public and to civilian authority through the *Police Act*, RCMP policing agreements and other legal frameworks.

What We Examined

2.2.17 Our objective was to determine whether the City of Merritt effectively and efficiently managed its MPUA with the Province that provides for policing services to be delivered by the RCMP and conducted appropriate police budget oversight.

2.2.18 Our assessment covered the period 2010 through 2013. We substantially completed our examination in 2014.

EXECUTIVE SUMMARY

In Merritt, we found there were opportunities to strengthen the City's accountability and performance management.

What We Found

2.2.19 In the delivery of public services, there is an interrelationship between oversight, accountability and performance management.

2.2.20 In Merritt, we found there were opportunities to strengthen the City's accountability and performance management through greater oversight, more robust planning and sound financial controls to ensure resources dedicated to policing services are reasonable and appropriate.

2.2.21 We found that the City's limited understanding of the authorities available to it through the 2012 MPUA contributed to low levels of oversight of policing services relative to the authorities provided under the 2012 agreement. We also found opportunities to enhance oversight processes and strengthen the City's stewardship of policing services through the implementation of more formalized operational and financial structures and processes. This could lead to increased accountability for police performance and results achieved.

2.2.22 The scorecard on the following page shows the extent to which the City was aware of and took advantage of key improvements in the 2012 MPUA. Overall, the City was not fully aware of the new authorities and provisions available to it through the agreement and did not utilize some of the authorities that were relevant to its current circumstances. We acknowledge that the City had no need to use some of the authorities available to it during the period covered by the audit.

EXECUTIVE SUMMARY

EXHIBIT 1: Scorecard Demonstrating the City of Merritt’s Management of 2012 MPUA Enhancements

Partnership

- A Local Government Contract Management Committee (LGCMC) was established to address concerns regarding the MPUA.
 - Awareness of the new Agreement is low, including awareness about the LGCMC.
- A dispute-resolution process is embedded in the 2012 MPUA to allow for local government concerns to be addressed in a timely and systematic manner.
 - To date, the City of Merritt has not needed to utilize this authority.
- The local government has the right to be consulted in the selection of the Detachment Commander.
 - The City was engaged in selecting the most recent Detachment Commander.

Cost Containment

- All cost items that local governments must pay are clearly articulated to improve accountability.
 - The City feels that the Province has subjective rules regarding who should shoulder the costs of providing police services for events that have broader financial impact/benefit.
 - The City is not able to track the amount of time the Detachment spends on municipal, provincial, and federal policing matters.
 - A key concern of the City is that they believe they are expected to pay RCMP costs with no ability to question costs, and that municipalities are only told about changes to cost components sporadically.
- The local government receives early notification of changes that have cost implications.
 - Both the City and the RCMP are not proactive with regard to communicating changes in costs.

- The Detachment Commander provides a five-year financial plan to local government, updated annually.
 - As per the MPUA of 2012, the City now receives a five-year financial plan. The plan presents consolidated forecasts for all municipalities that fall within the 5,000 – 15,000 population threshold.

Accountability

- Vacancies and changes in rank must be reported to the local government.
 - This did not occur during the audit period.
- The local government has input into policing priorities with regular progress reporting from the Detachment Commander.
 - Municipal priorities typically do not diverge from those set by the RCMP and as such this authority has not really been put into practice to any great extent.
- The Detachment Commander provides the local government with details regarding deployment of members, vacancies and reasons for vacancies, and changes in location/deployment.
 - The City does not receive nor request reports on staff deployment.
- The Detachment Commander provides reports on complaints against the RCMP.
 - The City does receive reports on the numbers of complaints when requested, but the RCMP does not typically provide information pertaining to the nature of the complaints.
- Any request by the local government for an increase or decrease in members must be satisfied within one year.
- The local government can request a directed review of the Detachment to ensure the local government is receiving value for money.
 - The CAO and the Mayor were not aware of this new authority.

EXECUTIVE SUMMARY

EXHIBIT 2: Summary of Recommendations

ISSUES	RECOMMENDATIONS
1. Oversight	<ol style="list-style-type: none"> The City of Merritt should take steps to increase the understanding of municipal staff and Council regarding the 2012 MPUA and the authorities it provides them. The City of Merritt should consider establishing a structure such as a police committee to ensure sound oversight of policing.
2. Planning	<ol style="list-style-type: none"> The City of Merritt should undertake a formal review of the Community Policing Office to assess whether it is achieving its intended objectives. The City of Merritt should introduce a formalized process for establishing, monitoring and reporting on annual policing priorities.
3. Police Resourcing	<ol style="list-style-type: none"> The City of Merritt should request that the RCMP examine the Police Resourcing Model to substantiate the authorized strength that has been assigned to Merritt.
4. Managing Costs	<ol style="list-style-type: none"> The City of Merritt should strengthen its financial controls over policing expenditures by: <ul style="list-style-type: none"> working with the RCMP Detachment to understand budget assumptions and ensure appropriate resources are allocated for policing services; strengthening its monitoring and analysis of policing expenditures; and, continuing to explore policing cost containment opportunities.

INTRODUCTION

2.2.23 This report presents the results of a performance audit conducted by the Auditor General for Local Government of British Columbia (AGLG) under the authority of the *Auditor General for Local Government Act*.

2.2.24 We conducted this audit under two of six audit themes outlined in our 2013/14 – 2015/16 Service Plan: “Fiscal and Sustainability Planning, Capacity and Internal Operations” and “Emergency Management and Protective Services”.

2.2.25 Following our identification of audit themes we selected specific audit topics for audits launched during 2013/14, including the topic of this performance audit: “Local Government Performance in Managing Police Agreements and Police Budget Oversight.”

2.2.26 We identified this topic as a priority because policing is a major expense and a key operation for local governments in British Columbia and effective management of police agreements and oversight of police budgets may provide local governments with opportunities to contain costs.

2.2.27 We selected six local governments to audit on this topic and work began on all six simultaneously. This was later reduced to five as mentioned in the executive summary.

Section 3(1) and (2) of the *Auditor General for Local Government Act*:

3 (1) The purpose of the auditor general is to conduct performance audits of the operations (design and implementation of the programs, services, policies or systems of a local government and related policies) of local governments in order to provide local governments with objective information and relevant advice that will assist them in their accountability to their communities for the stewardship of public assets and the achievement of value for money in their operations.

3 (2) A performance audit conducted under this Act by the auditor general consists of

(a) a review of the operations of a local government, as the operations relate to a matter or subject specified by the auditor general, to evaluate the extent to which

(i) the operations are undertaken economically, efficiently and effectively,

(ii) financial, human and other resources are used in relation to the operations with due regard to economy and efficiency,

(iii) the operations are effective in achieving their intended results, or

(iv) procedures established by the local government are sufficient for the local government to monitor the economy, efficiency and effectiveness of those operations, and

(b) recommendations to the local government arising from the review referred to in paragraph (a).

EXHIBIT 3:
Excerpt from
the *AGLG Act*

INTRODUCTION

History of Police Services

2.2.28 The first police forces in B.C. were established by the colonies of Vancouver Island and B.C. in 1858. After the two colonies united in 1866 and entered Confederation in 1871, the police force became the British Columbia Constabulary which was later renamed the British Columbia Provincial Police.

2.2.29 In 1950, the force was dissolved and the Province entered into a contract with the Government of Canada to have policing services provided by the Royal Canadian Mounted Police (RCMP). The RCMP has been providing contract policing in B.C. since then.

2.2.30 Twelve B.C. municipalities are currently served by independent (non-RCMP) police forces. The remainder receive contract policing through the RCMP.

Authorized strength means the maximum number of positions a police department has been authorized to fill. This number includes the number of sworn members and sworn civilian members assigned to a Detachment or department. It does not include civilian support staff, bylaw enforcement officers, auxiliary or reserve police officers.

Crime rate means the number of Criminal Code offences reported for every 1,000 permanent residents.

Criminal Code offences means property, violent and other crimes (excludes drug and traffic offences based on B.C. Ministry of Justice data). This represents the number of crimes reported to or discovered by police; it does not represent the number of charges laid, prosecutions conducted, information sworn or convictions.

Case load means the number of Criminal Code offences divided by the authorized strength of local police. It is considered to be a useful indicator of demand for police services.

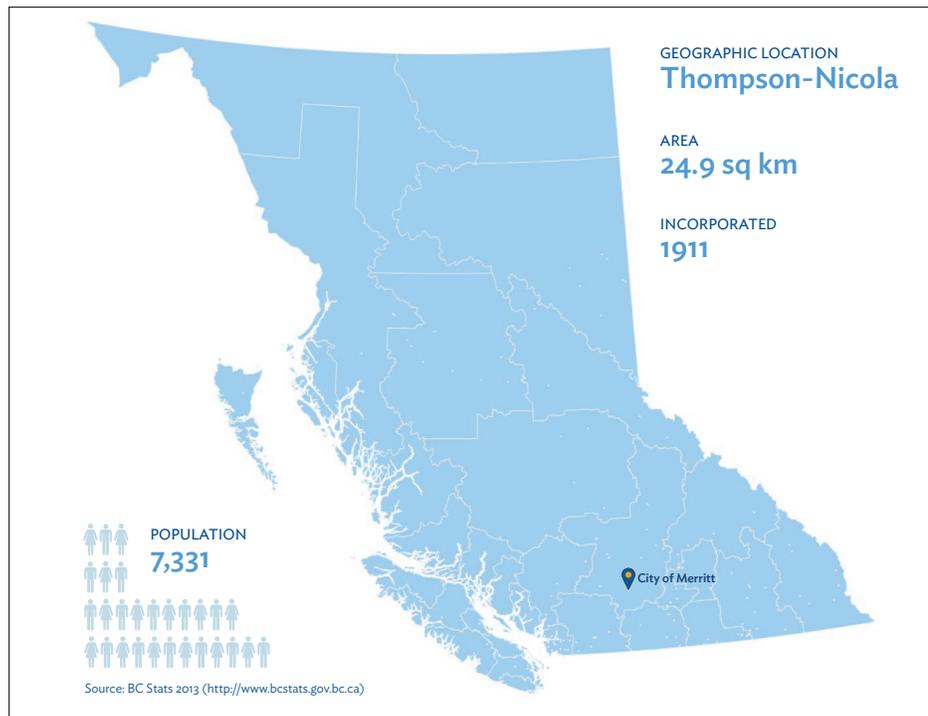
EXHIBIT 4: Definitions of Key Terms

CONTEXT

The City of Merritt

2.2.31 The City of Merritt was incorporated in 1911. Covering 24.9 square kilometres, Merritt is located in British Columbia's southern interior and is part of the Thompson-Nicola Regional District. The closest urban centres are Kamloops (87 kilometres), Kelowna (132 kilometres) and Vancouver (278 kilometres).

EXHIBIT 5:
City of Merritt Visual Facts



CONTEXT

2.2.32 Merritt’s population was estimated at 7,331 in 2013. As Exhibit 6 shows, Merritt’s population grew by just over one per cent between 2010 and 2013, slower than the provincial population growth rate of 2.6 per cent.

2.2.33 Merritt’s largest employers by industry are services, retail, manufacturing, construction, and forestry and logging.

EXHIBIT 6:
Population in B.C. and Merritt

TOTAL POPULATION	2010	2011	2012	2013	% CHANGE 2013/2010
Total Population Merritt	7,252	7,195	7,237	7,331	1.1%
Total Population BC	4,465,924	4,499,139	4,543,308	4,581,978	2.6%
Population of Merritt as % of Population of BC	0.16%	0.16%	0.16%	0.16%	N/A

Source: Police Resources in BC 2010-2013

FINDINGS

We found that City of Merritt Council members and staff had a low level of awareness of enhancements within the 2012 Municipal Police Unit Agreement.

EXHIBIT 7: Changes in the 2012 Policing Agreement

Key changes in the 2012 Municipal Police Unit Agreement include the following

Partnership

- A Local Government Contract Management Committee was established to address concerns regarding the agreement.
- A dispute-resolution process was established.
- The local government has the right to be involved in the selection of the Detachment Commander.

Accountability

- Vacancies and changes in rank must be reported to the local government.
- The local government has input into policing priorities with regular progress reporting from the Detachment Commander.
- The Detachment Commander provides the local government with details regarding deployment of members, vacancies and reasons for vacancies, and changes in location/deployment.
- The Detachment Commander provides reports on complaints against the RCMP.
- Any request by the local government for an increase or decrease in members must be satisfied within one year.
- The local government can request a directed review of the Detachment to ensure the local government is receiving value for money.

Cost Containment

- All cost items that local governments must pay are clearly articulated to improve accountability.
- The local government receives early notification of changes that have cost implications.
- The Local Government Contract Management Committee reviews any changes to division administration costs prior to approval.
- The “E” Division provides a five-year financial plan to local government, updated annually.

2.2.34 Our findings are based on our review of the City’s management of its policing agreement and police budget oversight, that is, the watchful care and guidance of policing resources. We reviewed the City’s systems, practices and policies. We also reviewed relevant documentation and held discussions with key management and staff. Please see the section entitled *About the Audit*, near the end of this report, for further information on our audit scope and approach.

2.2.35 Overall, we found that City of Merritt Council members and staff had a low level of awareness of enhancements within the 2012 Municipal Police Unit Agreement and the authorities provided to them under the agreement. While communication was strong and the relationship between the City and the RCMP Detachment was positive, the low awareness level has resulted in limited oversight of policing services by the City and the potential for a lack of accountability.

2.2.36 Further, Merritt should consider establishing a police committee to ensure a more formal and structured approach to the City’s oversight of policing resources.

FINDINGS

It is important for the City to be aware of and to effectively utilize the MPUA.

2.2.37 We also found that processes for identifying policing plans and priorities were informal and performance monitoring and reporting processes lacked rigour, making it difficult to determine whether policing in Merritt was achieving the City's goals and objectives.

2.2.38 Police staffing levels were consistent throughout the four-year period covered by the audit and we found that there was no documented rationale for these staffing levels. As a result, it is unclear whether the size of the Merritt Detachment is appropriate.

2.2.39 We found that financial controls over policing in Merritt were basic, with limited management of the annual policing budget and expenditures. The City's per capita policing expenditures were on par with other similar-sized municipalities in B.C.'s interior.

2.2.40 Many of our findings relate to how well the City is utilizing the new authorities and provisions available to it through the enhanced Municipal Police Unit Agreement (MPUA) introduced in 2012. These new provisions enable the City to:

- Contribute to the development of policing plans and priorities;
- Request staffing updates;
- Receive timely responses to all staffing requests;
- Request clarity from the RCMP around budgetary considerations;
- Receive information on complaints directed towards the Detachment; and,
- Request a directed review of the Detachment when necessary.

2.2.41 It is important for the City to be aware of and to effectively utilize the MPUA, as this will increase opportunities for stronger communication and engagement between the City and the RCMP, higher levels of accountability from the RCMP to the City, and enhanced ability for the City to understand and monitor costs associated with the RCMP contract.

FINDINGS

RCMP Contract Framework

2.2.42 In 2012, the Province reached agreements with the federal government for the RCMP to provide policing services in the Province. Under one agreement Canada provides the Provincial Police Service (the “PPSA”). Under the second agreement Canada provides the Municipal Police Service (the “MPSA”). Under the MPSA Municipal Police Units are assigned to various municipalities. The two agreements have a 20-year term and feature changes to management and financial transparency provisions. In order to utilize the RCMP a municipality enters into a Municipal Police Unit Agreement (MPUA) with the Province.

2.2.43 The new MPUA is intended to ensure a more cooperative and collaborative relationship among the contracted parties. This modernized relationship is reflected in strengthened accountability and enhanced reporting provisions, as well as the expanded role of the former Contract Advisory Committee into the new Provincial-Local Government RCMP Contract Management Committee (CMC) which focuses on the effective and efficient provision of policing services across the province.

2.2.44 The provincial and federal governments negotiated the new agreement to include tools for municipalities to better manage their policing services, help monitor and contain policing costs, and take a more active role in policing.

2.2.45 Under the MPSA, the basic cost-sharing arrangement (see Appendix 1 for details) is similar to that contained in the previous agreement, while new measures have been added for municipalities to monitor and plan for costs. Provincial, federal and municipal governments jointly oversee how services are delivered and costs are managed over time.

2.2.46 The MPSA calls for a five-year review to gauge whether the contract is meeting the needs of the communities policed by the RCMP. The agreement also includes a requirement for increased financial reporting from the RCMP to local governments to encourage better alignment with municipal planning cycles.

FINDINGS

We found that the City's lack of understanding of the 2012 agreement led them to not take full advantage of the enhanced authorities it provided to them.

Oversight, Clarity of Roles and Communication

2.2.47 The 2012 MPUA provided a framework for the relationship between each local government and the RCMP. It is important for City staff to be aware of and understand the changes from the former agreement as these changes set the tone for a modernized partnership based on collaboration.

2.2.48 It is important to note that the Merritt RCMP Detachment is a joint detachment responsible for federal, provincial and municipal policing. These findings only relate to municipal policing services provided to the City of Merritt.

Oversight

2.2.49 We found the City of Merritt's senior staff and the Mayor believed the 2012 policing agreement included no substantive changes compared to the previous agreement. As a result, they continued to exercise their oversight in the same manner as they had prior to the signing of the new agreement. This primarily involved processes to review and manage financial documents:

- The City's Chief Administrative Officer reviewed the annual RCMP budget and presented it to Council for approval. The City indicated that, unlike other matters brought forward to Council for approval, they did not spend much time reviewing the RCMP budget as they felt it was fixed.
- The City received quarterly RCMP invoices and, in most cases, processed them without analysis.

2.2.50 We found that the City's lack of understanding of the 2012 agreement led them to not take full advantage of the enhanced authorities it provided to them.

FINDINGS

Clarity of Roles

2.2.51 The RCMP Detachment's Officer in Charge officially reported to the Mayor, while the City's Chief Administrative Officer served as the principal point of contact for the Officer in Charge. We found that, in practice, reporting lacked any formalized processes. With the exception of discussions pertaining to the annual report and the annual performance plan, discussions were conducted on an ad-hoc basis only. This lack of structure could limit the City's ability to influence the direction, performance and risk management of policing services in Merritt.

Mayor and Council

2.2.52 In Merritt, policing accounts for the largest portion of the City's budget, and currently there is no separate oversight committee in place. The Merritt Council should consider having a designated committee or similar structure in place to review budgets, costs and associated outcomes related to the RCMP contract.

2.2.53 In our discussions with the City representatives, we were advised that there was no need for any additional oversight mechanisms, as they believed the City was not able to question policing costs or how the policing budget was utilized. The Mayor served as the direct liaison with the Officer in Charge on behalf of Council. Council tended to focus on

crime incidents and trends and advocated on behalf of residents. As a result, Council was not actively involved in reviewing operational performance or budget issues related to policing.

Management

2.2.54 While there were procedures in place for the City to manage aspects of the RCMP contract, senior management had not established a practice of reviewing and discussing RCMP contract costs in detail. Rather, the practice was for the City to accept submissions relating to policing costs, and associated invoices, without questioning them. The City told us that this was because RCMP contract costs were set by the Federal Government and the City believed it had no ability to influence them.

2.2.55 Both Council and City staff would benefit from a greater understanding of their authorities under the MPPA. While this can be undertaken locally through a review of the provisions of the MPPA, it may also be done with the assistance of the Union of British Columbia Municipalities and or the Local Government Contract Management Committee. This would enable the City to better understand the intricacies of the MPPA and position itself well to utilize the authorities available in the 2012 agreement.

FINDINGS

Police committees or similar governance structures can play an integral role in ensuring police accountability.

Police Committee

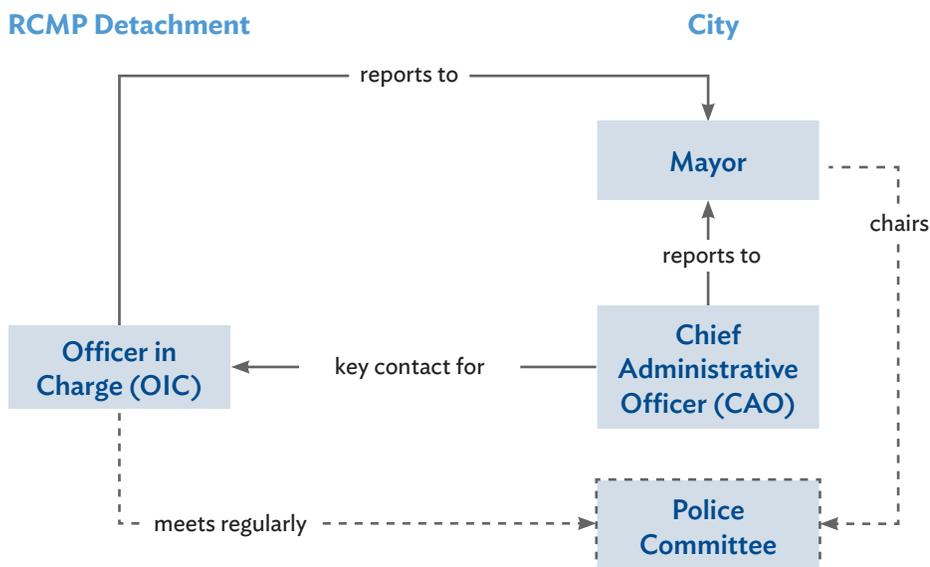
2.2.56 The City should consider creating a Council committee or similar structure to review policing-related budgets, costs and outcomes related to the RCMP contract. This would assist the City in formalizing its oversight of policing in Merritt, including reporting relationships and roles and processes related to the management of the RCMP contract.

2.2.57 Police committees or similar governance structures can play an integral role in ensuring police accountability. Police committees discuss municipal policing priorities and review community policing initiatives. Typically, they are responsible for:

- setting strategic directions and priorities;
- scrutinizing performance outcomes and financial information;
- achieving results through community engagement and partnerships; and,
- ensuring value for money and productivity.

2.2.58 Exhibit 8 indicates how a police committee might work in relation to existing positions and responsibilities. Such a committee would need a clear Terms of Reference outlining roles and responsibilities related to police operational and financial oversight and a clear requirement that committee members must review and understand the 2012 MPA.

EXHIBIT 8:
Governance Structure with a Police Committee



FINDINGS

The City had effective ongoing communication with the RCMP.

2.2.59 Across B.C., local governments have taken varying approaches to policing oversight committees, including independent police boards, committees of Council as a whole, sub-committees of Council, audit committees and committees comprising representatives of both Council and community stakeholders such as First Nations groups and business associations. Additionally, a group of community stakeholders could serve as advisors to a police committee.

2.2.60 In addition to establishing a police committee, the roles and responsibilities of key participants in policing oversight should be clearly defined in writing and people with specific roles should be required to understand and utilize the applicable authorities available to the City through the 2012 MPUA.

2.2.61 These oversight processes would enable greater understanding and insight into policing service delivery and associated risks, and would ultimately enhance the City of Merritt's oversight capacity.

Communication

2.2.62 The relationship among the City's Chief Administrative Officer, the Mayor and the Officer in Charge are critical to ensuring there is meaningful communication and collaboration between the City and the Detachment.

2.2.63 We found that the City had effective ongoing communication with the RCMP. We were advised that both the Chief Administrative Officer and the Mayor communicated directly with the Officer in Charge, with each keeping the other informed of ongoing issues, citizens' concerns, activities, investigations and other policing matters. Further, as provided for under the agreement, the RCMP consulted with the City during the recruitment of the most recent Officer in Charge.

FINDINGS

Community Policing Plans, Priorities and Services

2.2.64 The MPUA provides for the local government to have input into community policing plans and priorities, along with regular reports from the Officer in Charge on deliverables and results achieved.

2.2.65 We note that an established and broadly-accepted set of performance metrics for local governments to use in evaluating their policing services does not exist at this time. This is recognized as a complex topic. Several organizations and government agencies are working to establish such metrics. We plan to address

EXHIBIT 9:
Weekly Press Releases

We note that the Merritt RCMP Detachment had the good practice of issuing two weekly press releases. The first presented weekend crime statistics and a breakdown of offences, while the second included a recap of what happened over the previous week in the City from a policing perspective.

This provided opportunities for the City and the public to observe how the community's safety and security priorities were being addressed.

this gap in a future Perspectives Series booklet. As new measures are developed and evolved they should be considered as part of the Merritt performance measurement process.

Importance of Local Priority Setting

2.2.66 It is important that community stakeholders and residents provide input into policing priorities for their community and have opportunities to provide feedback on the performance of their police service. If this does not occur, there is a risk that community stakeholders will be disconnected from their police force and that key community priorities related to public safety may not be addressed.

Plans and Priorities for Policing

2.2.67 During the period covered by the audit, Merritt's policing priorities revolved around three main themes, largely based on Council concerns of:

- a perceived need for increased police presence in key areas such as the downtown core to combat vagrancy;
- drug enforcement; and,
- a focus on youth, particularly with regard to alcohol abuse.

FINDINGS

Community Engagement

2.2.68 We found that public engagement and consultation on local priority setting was undertaken by both the City and the Detachment. Local residents had informal means of providing input to policing plans and more formal input to the City's five-year financial plan.

2.2.69 However, these activities could be better coordinated to enhance openness and inclusivity as well as to ensure consistency and relevance across the planning, monitoring and reporting of progress and results.

2.2.70 The City and the Detachment undertook several community consultation initiatives relating to policing priorities. These processes were well-intentioned, but they were mostly informal and ad hoc in nature. Ad hoc processes can result in conflicting priorities, duplication of effort in addressing priorities and a lack of clarity in reporting progress to stakeholders.

2.2.71 A range of methods can be used to engage community stakeholders and residents on policing priorities and gauge community satisfaction with police services. Examples being used in other communities include town hall meetings, advisory groups, resident surveys, the development of strategic plans with defined targets, crime reduction strategies that involve public consultation and the RCMP annual performance plans.

2.2.72 In order to ensure effectiveness, community engagement activities need to have some structure and be aligned and supportive of each other. This will ensure that key priorities are identified, strategies with clear and measurable objectives are designed to address those priorities, and performance targets and measures will demonstrate how those objectives have been addressed.

Community Policing Office

2.2.73 The City of Merritt operates a Community Policing Office (CPO) with a mandate of education, intervention and crime prevention and reduction. The storefront office is located in the City's core and supports the strategic priorities of increased police visibility, positive community relations and crime prevention. While the office is funded and operated by the City, it is closely tied to the work of the RCMP. The office has a full-time coordinator who undertakes various education and awareness programs that support the mandate. A dedicated RCMP member from the detachment works closely with the coordinator and devotes a considerable amount of time to the office and its projects. The office's programs also rely heavily on community participation and volunteerism.

FINDINGS

2.2.74 We found the CPO regularly reported its activities and other outputs to the public. We also found that, while both the City and the RCMP feel that the office has helped combat crime in the downtown core, it is unclear, aside from its high level mandate, whether a set of goals and objectives have been defined for the office.

2.2.75 In addition, the office has not been formally reviewed to assess whether it is meeting its mandate to reduce and prevent crime. Such a review could also determine whether the office is generating a benefit to the City and, if deemed a success, the City could consider expanding the initiative.

Annual Performance Plan

2.2.76 Each RCMP Detachment is required to produce an Annual Performance Plan (APP). This requirement was established in response to a 2005 report of the Auditor General of Canada, which indicated that there had been a gap in consultation with stakeholders on community policing priorities. An annual performance plan provides a framework for setting priorities and monitoring results annually. It is an overall policing plan for a community. It is also a tool for assessing the performance of a Detachment's Officer in Charge.

2.2.77 We found that the Merritt RCMP Detachment consulted with stakeholders during the development of its APP, including the City, five neighboring First Nations communities and business groups, the School District, Chamber of Commerce, Health Authority and the Ministry of Children and Family Development.

2.2.78 However, the Detachment did not provide these stakeholders with drafts of the plan for review. The RCMP provided stakeholders with a one-page summary of the plan as a courtesy, rather than undertaking a substantive review and asking for feedback. This has the potential to create a gap in accountability with respect to policing priorities and in future, the City should request a more substantive review of the Detachment's draft Annual Performance Plan.

FINDINGS

The City, in conjunction with the RCMP Detachment, should implement a formalized process for establishing and reporting out on annual policing priorities.

Police Accountability and Performance

2.2.79 We found that while policing activities and crime statistics were reported to Merritt Council on a quarterly basis, there was no reporting on results related to the Detachment's strategic priorities. As a result, it was unclear whether the goals and objectives outlined in the Detachment's Annual Performance Plan were achieved.

2.2.80 We further found that the Detachment's Annual Performance Plan was challenging to follow due to its format and referencing of initiatives that were unclear, thus making performance and progress difficult to track and assess. For example, the 2012/13 APP referenced a *Crime Reduction Strategy*, yet it is unclear what this was and what it consisted of.

2.2.81 Overall, a lack of clarity and measurability in the Detachment's Annual Performance Plan can reduce the accountability of the RCMP to the City. In future, the City would benefit from requesting that the Detachment provide more substantive reporting of progress and results achieved.

2.2.82 The City, in conjunction with the RCMP Detachment, should implement a formalized process for establishing and reporting out on annual policing priorities. The process should include well-defined mechanisms for obtaining input from stakeholders, coordinating with broader policing priorities of the RCMP and coordinating with the Detachment's Annual Performance Plan. The process should also include a framework and schedule for reporting progress and results to stakeholders.

FINDINGS

Prudent assignment of policing resources can have an impact on both police effectiveness and overall costs.

Police Resource Levels and Mix

2.2.83 The most significant cost drivers for policing services are the number of employees and labour costs, including salaries and benefits. Because of this, changes to the number of police staff can have the largest single impact on police budgets, as salaries and benefits typically comprise a majority of total policing costs. That said, there are other factors that also influence costs such as individual skill sets and the ratio of regular members to civilian employees.

2.2.84 Prudent assignment of policing resources can have an impact on both police effectiveness and overall costs. For example, there may be some administrative tasks that can be performed more cost-effectively by support staff than by sworn officers. Ensuring an appropriate number and mix of employees – including sworn officers and other staff – can have an impact on the overall cost and effectiveness of a police service.

FINDINGS

EXHIBIT 10: Six Main Methods for Determining Police Resource Levels

- **Historical levels/budget room approach** – This incremental approach takes the current level of police resources as the starting point and then adds resources as budgets permit. While it is straightforward, this method does not link level of resources with an analysis of need or police effectiveness and does not relate to any sort of benchmark.
- **Per capita approach** – This approach determines an appropriate number of officers per capita based on a comparison with other communities. This method is also straightforward and does relate to a benchmark, but it does not take into account the specific circumstances of the community, police effectiveness or an analysis of needs.
- **Minimum staffing approach** – This approach estimates the staffing level necessary to maintain officer safety and provide adequate protection to the public. However, there are no objective standards for determining minimum staffing levels and this approach does not take into account workload differences at different times of the day, week or year. As a result, use of this method could result in excess resources at some times and insufficient resources at others.
- **Authorized level approach** – This approach calculates staffing levels based on available budget. While it provides the police agency with control over its allocation of resources, it is not necessarily linked to need or workload considerations and can result in the establishment of an artificial benchmark similar to the historical levels/budget room approach.
- **Workload-based approach** – This approach uses actual demand-for-service data to help determine appropriate staffing levels. Using a computer model, it takes information on calls for service, response times, performance objectives and other data to estimate the appropriate level of staffing. More complex than other methods, it is most useful in determining scheduling and has difficulty accounting for the complexity of larger urban communities.
- **Coverage-based approach** – This approach uses geographic coverage and targeted response times within the area to guide the number of officers hired and the number deployed to particular areas. It is well suited to more disparate rural areas where travel time to respond to calls may vary widely due to distance. Since it is based on response time, it is subjective, as there are no benchmarks for the appropriate number of police per square kilometer or desired response times.

Approaches Used to Determine the Appropriate Police Resource Level

2.2.85 Every community is unique, so levels of police staffing can vary based on a range of factors, including geography, demographics, type of crime, community expectations and available resources. An optimal approach would take into account a combination of these factors.

2.2.86 Exhibit 10 describes six different approaches to determining police resource levels for a community.

FINDINGS

Ensuring Appropriate Policing Levels

2.2.87 Planning for the appropriate level of staffing is important given the impact staffing can have on policing effectiveness and on overall expenses. Article 16.0 of the Municipal Police Unit Agreement includes a paragraph that directs the Member in Charge and the CEO to exchange information pertaining to the number of positions required for the Detachment, as a component of annual and multi-year financial planning.

2.2.88 As shown in Exhibit 11, the authorized strength for the portion of the Merritt Detachment assigned to police the City of Merritt remained at 15 throughout the period covered by the audit. The actual strength of the Detachment was slightly lower than the authorized strength over this period as some members were on maternity/parental leave or long-term disability leave.

2.2.89 Based on this, it seems the City has been using the historical levels approach, which, as indicated in Exhibit 10, does not link the level of resources with indicators such as workload demand, community conditions or performance objectives.

2.2.90 We found that neither the City nor the Detachment was able to comment on how the authorized strength for the Merritt Detachment was determined. This can be problematic as Merritt’s RCMP contract consumes a large portion of the overall City budget and salaries and wages comprise a large portion of the RCMP contract.

EXHIBIT 11:
Population per Authorized Strength, Merritt

	2010	2011	2012	2013	INCREASE 2010-2013
Authorized Strength	15	15	15	15	0%
Population per Authorized Strength	486	482	477	493	1%

Source: Police Resources in B.C. 2010-2013

Note: As shown above, authorized strength has remained the same over the four-year period, while population per authorized strength has increased slightly.

FINDINGS

The City should work with the Detachment to gauge the usefulness of Police Resourcing Model (PRM) as a tool for right-sizing the Merritt Detachment.

2.2.91 In the absence of a local methodology for determining authorized strength, we looked at authorized strength in a number of similarly-sized cities in B.C. and determined the average strength to be 532 citizens for one member in 2013. This compares to Merritt's population to member ratio of 493 in 2013.

2.2.92 As such, we found Merritt's strength to be relatively on par with other B.C. municipalities of a similar size. However, we also found that the City needs stronger assurance that the size of the Detachment is appropriate. As such, the City should request that the RCMP substantiate the authorized strength that has been assigned to manage policing responsibilities in the City of Merritt, through the application of the RCMP's Police Resourcing Model (PRM).

Police Resourcing Model

2.2.93 In addition to the six approaches outlined earlier (Exhibit 10), the RCMP's Police Resourcing Model may be an appropriate tool to determine policing levels for Merritt. The PRM is a workload-based approach to determining policing levels, developed by the RCMP to address some of the challenges in determining the police resources needed in a particular jurisdiction. The RCMP is using the PRM in small-to-mid sized communities in BC that have relatively straightforward police resource needs. The

model uses historical data available from RCMP information systems on initial response times, follow-up, court work and case disposition activities. By factoring in future population forecasts, it can provide a recommended number of uniformed patrol officers for a given community, as well as levels of plain-clothes officers and support staff.

2.2.94 The PRM is typically used in small to mid-sized communities. It is not generally used for communities with populations above 15,000.

2.2.95 The PRM was first used in British Columbia in 2007. Until 2013, there was only one RCMP analyst in the province trained to use the model, but there are now five and it is being used to assist with determining staffing levels for several B.C. communities. Given the RCMP has been using the PRM for over five years there should be sufficient data to assess its results. The City should work with the Detachment to assess these results and gauge the usefulness of PRM as a tool for right-sizing the Merritt Detachment.

FINDINGS

Overall, we found the City had somewhat limited financial controls on its policing.

Managing Policing Costs

2.2.96 Based on the Municipal Police Unit Agreement, and external factors that were relevant to Merritt, there are a number of policing cost drivers that the City and the Merritt RCMP Detachment should consider on an ongoing basis.

2.2.97 The following cost drivers, however, which have contributed to escalating policing costs, were beyond the control of the City:

- Legislative and court-related requirements that make police processes more complicated and time-consuming
- Inflation in police salaries and benefits
- Federal decisions, such as increasing the employer portion of pensions, and changes regarding the rules of severance allowances
- Division administration
- National programs
- Information management systems, including PRIME
- Increasing costs of integrated teams
- Facility and equipment requirements in support of policing delivery

2.2.98 Policing-related cost drivers over which the City may have some control included:

- The number of members and, as a result, the costs of salaries and benefits
- Support services costs
- The timing (and therefore the timing of the associated costs) of RCMP members transferred to and out of the Detachment
- Some overtime costs
- Overtime for special events – although this may also be constrained by the fact that the RCMP applies a formula that determines the number of members required per number of participants at an event
- Management (and therefore associated costs) of vacancies
- All costs for the City's Community Policing Program

2.2.99 Overall, we found the City had somewhat limited financial controls on its policing costs, in part due to their assumption that they had no ability to influence the RCMP contract costs which accounts for the majority of the City's total policing costs.

FINDINGS

RCMP Contract Cost-sharing

2.2.100 The RCMP provides policing services to all 32 B.C. municipalities with populations ranging from 5,000 to 15,000 and bills them for their use of regular services, overtime and accommodation expenses on a quarterly basis. The regular service charge is based on a per officer rate, which is calculated based on the annual average cost of those 32 municipalities using RCMP services in B.C., including direct costs such as salaries and equipment and allocated indirect costs such as pensions, recruitment and administrative expenses. Since it is based on an average per officer rate across 32 municipalities, this cost is beyond the control of any one municipality, including the City of Merritt.

2.2.101 In the case of larger municipalities with populations over 15,000, billings reflect actual policing expenditures incurred in the community.

2.2.102 As a result, Merritt can exert influence on overall policing costs principally by changing the staffing levels of the RCMP regular members and civilian support services. Other than that, the City has a limited ability to influence policing costs.

Budget Process

2.2.103 The MPUA provides the City with the authority to obtain and discuss detailed information regarding the resources required to support annual and multi-year financial planning.

2.2.104 In May / June of each year, the RCMP sends the City a five-year forecast of the cost of contracted services, based on the number of members authorized by Council. This RCMP budget indicates the annual amounts the RCMP expects to charge the City and follows the Federal Government's fiscal year that ends on March 31.

2.2.105 The City is expected to review its own financial plan taking into consideration the RCMP budget. The City's policing budget in its financial plan includes expenditures on its RCMP contract services, civilian support services and the Community Policing Program. This budget follows the City's fiscal year that ends on December 31 and reflects the resources the City has allocated on its policing services. The budgets prepared by the RCMP and the City on its RCMP contract services have different fiscal year ends, but the annual amounts should be similar.

FINDINGS

2.2.106 We expect the City to work with the Detachment at least annually to review the RCMP budget, refine it and make any necessary revisions to the City’s budget to ensure the City has allocated the right resources to cover its expenses on the RCMP contract services. However, we found that the City undertook limited analysis and communication on RCMP budget development, with the exception of the Officer in Charge being invited to provide Council with comments on certain large expenditures.

2.2.107 As Exhibit 12 indicates, the RCMP and City budgets for RCMP contract services during the period covered by the audit differed, with the City’s budgets consistently lower than the

RCMP budgets by an average of seven per cent. This resulted in a reduced allocation of resources for RCMP operations. By under-budgeting for RCMP services, the City risked having to reduce budgets and service levels for other operations in order to cover policing expenses.

2.2.108 We note the City often did not always end up in a deficit situation on policing costs despite the City’s budget including lower amounts for policing than the budgets submitted by the RCMP. This was due to lower actual police strength used than budgeted.

EXHIBIT 12:
Differences on RCMP
Contract Service Budgets

	2010/11	2011/12	2012/13	2013/14	AVERAGE
RCMP Budget on City’s Shared Portion*	\$ 1,671,522	\$ 1,681,684	\$ 1,791,640	\$ 2,000,631	\$ 1,786,369
	2010	2011	2012	2013	AVERAGE
City’s Budget on RCMP operations ^	\$ 1,556,000	\$ 1,556,000	\$ 1,756,000	\$ 1,756,000	\$ 1,656,000
Differences	(\$ 115,522)	(\$ 125,684)	(\$ 35,640)	(\$ 244,631)	(\$ 130,369)
% of Difference	(7%)	(7%)	(2%)	(12%)	(7%)

Notes:

^^Both budgets above include the budgeted cost on RCMP services for the Community Policing Program and exclude civilian support services.

*The RCMP Budget is the expected charge to the City after the Federal Government’s contributions.

Source: City of Merritt five-year financial plans and RCMP quarterly invoices

FINDINGS

City staff told us that, following the period covered by the audit, the City took steps to more accurately forecast its annual policing budget.

2.2.109 The City increased its budget for RCMP contract services only once during the period covered by the audit, while the per officer rate charged by the RCMP increased every year, even though the size of the Detachment remained the same. Factoring in this annual increase as part of budget development would strengthen the process and result in a more realistic and meaningful budget.

2.2.110 City staff told us that, following the period covered by the audit, the City took steps to more accurately forecast its annual policing budget.

Cost Monitoring

2.2.111 Overall, we found that the City's ongoing due diligence in scrutinizing expenditures was limited, with the exception of certain expenditures, such as prisoner maintenance costs, where the City believed it could exert some control. The City did not routinely analyze or question RCMP expenditures, including the expenditures presented in quarterly RCMP invoices.

2.2.112 Each of the RCMP's quarterly invoices came with an updated forecast of the City's annual RCMP contract cost in comparison to the current year's budget and prior year's actual cost. Aside from receiving this expenditure information, the City did not perform any further review of its policing costs, such as a budget versus actual variance analysis on the total or components of its policing costs.

2.2.113 City staff advised that they assumed they had no ability to question RCMP financial expenditures or to contain policing costs. This further indicates the City's lack of awareness of the authorities provided to it under the 2012 MPPA.

RCMP Contract Costs

2.2.114 As Exhibit 13 shows, the City's actual RCMP contract costs were consistently lower than the budgeted amounts provided by the RCMP. This was because the Detachment's actual strength was consistently below the budgeted strength. In addition, overtime pay and accommodation costs were less than the budgeted amounts in most cases.

FINDINGS

EXHIBIT 13: RCMP Contract Cost Summary 2010/11–2013/14

RCMP CONTRACT COST	2010/11			2011/12		
	RCMP Budget	Actual	Variance	RCMP Budget	Actual	Variance
Regular Strength Pay	\$ 1,963,300	\$ 1,819,794	\$ 143,506	\$ 2,100,000	\$ 1,933,366	\$ 166,634
Overtime Pay	\$ 120,600	\$ 102,530	\$ 18,070	\$ 122,409	\$ 77,481	\$ 44,928
Accommodation	\$ 212,792	\$ 110,861	\$ 101,931	\$ 125,998	\$ 98,764	\$ 27,234
Total RCMP Contract	\$ 2,296,692	\$ 2,033,185	\$ 263,507	\$ 2,348,407	\$ 2,109,611	\$ 238,796
Federal Contribution	(\$ 625,170)	(\$ 576,697)	(\$ 48,473)	(\$ 666,723)	(\$ 603,254)	(\$ 63,469)
Net RCMP Contract Cost	\$ 1,671,522	\$ 1,456,488	\$ 215,034	\$ 1,681,684	\$ 1,506,357	\$ 175,327

RCMP CONTRACT COST	2012/13			2013/14		
	RCMP Budget	Actual	Variance	RCMP Budget	Actual	Variance
Regular Strength Pay	\$ 2,208,881	\$ 2,132,165	\$ 76,716	\$ 2,392,200	\$ 2,085,896	\$ 306,304
Overtime Pay	\$ 124,250	\$ 133,618	(\$ 9,368)	\$ 126,429	\$ 74,617	\$ 51,812
Accommodation	\$ 158,448	\$ 139,341	\$ 19,107	\$ 237,591	\$ 179,512	\$ 58,079
Total RCMP Contract	\$ 2,491,579	\$ 2,405,124	\$ 86,455	\$ 2,756,220	\$ 2,340,025	\$ 416,195
Federal Contribution	(\$ 699,939)	(\$ 679,735)	(\$ 20,204)	(\$ 755,589)	(\$ 648,154)	(\$ 107,435)
Net RCMP Contract Cost	\$ 1,791,640	\$ 1,725,389	\$ 66,251	\$ 2,000,631	\$ 1,691,871	\$ 308,760

Source: RCMP budgets, quarterly invoices and annual reconciliation statements

FINDINGS

2.2.115 Exhibit 14 shows the City’s RCMP vacancy rates, calculated from the actual versus budgeted strength, averaged 6% during the period covered by the audit. The rates were higher than the 2013 national level at 3.4%. This can be explained by the Detachment’s small size, as a single vacant position in Merritt created a vacancy rate of six per cent.

Total Policing Costs

2.2.116 Exhibit 15 shows the City’s total policing costs during the four years covered by the audit. Although variances from the City budget trended downward, actual total expenditures fluctuated. This may have been due to the City’s limited analysis and input on budget development. As discussed previously, the City would benefit from preparing a more realistic City budget as well as implementing stronger monitoring of policing expenditures.

EXHIBIT 14:
RCMP Vacancy Rates
2010/11-2013/14

CITY OF MERRITT	2010/11	2011/12	2012/13	2013/14	AVERAGE
Authorized Strength	15.00	15.00	15.00	15.00	15.00
Budgeted FTEs	14.50	15.00	14.66	15.00	14.79
Actual FTEs	13.69	13.69	14.66	14.11	13.83
Vacancy Rate based on Budgeted FTE	6%	9%	0%	6%	6%

Source: RCMP budgets, quarterly invoices and annual reconciliation statements

FINDINGS

EXHIBIT 15: City of Merritt Total Policing Costs 2010-2013

POLICE OPERATION COSTS	2010			2011		
	City Budget	Actual	Variance	City Budget	Actual	Variance
RCMP Contracted Services ^	\$ 1,450,000	\$ 1,275,087	\$ 174,913	\$ 1,450,000	\$ 1,557,073	(\$ 107,073)
Civilian Support Services	\$ 260,653	\$ 121,744	\$ 138,909	\$ 260,653	\$ 272,311	(\$ 11,658)
Prisoner Maintenance	\$ 110,000	\$ 125,909	(\$ 15,909)	\$ 120,000	\$ 160,038	(\$ 40,038)
Other for RCMP Operations	\$ 40,000	\$ 35,094	\$ 4,906	\$ 40,000	\$ 37,327	\$ 2,673
Total RCMP Operations	\$ 1,860,653	\$ 1,557,834	\$ 302,819	\$ 1,870,653	\$ 2,026,749	(\$ 156,096)
RCMP Services on Community Policing^	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	\$ 106,000	\$ -
Civilian Support & Other	\$ 77,026	\$ 36,672	\$ 40,354	\$ 78,496	\$ 82,499	(\$ 4,003)
Total Community Policing	\$ 183,026	\$ 142,672	\$ 40,354	\$ 184,496	\$ 188,499	(\$ 4,003)
Total Policing Operations	\$ 2,043,679	\$ 1,700,506	\$ 343,173	\$ 2,055,149	\$ 2,215,247	(\$ 160,098)

POLICE OPERATION COSTS	2012			2013		
	City Budget	Actual	Variance	City Budget	Actual	Variance
RCMP Contracted Services ^	\$ 1,650,000	\$ 1,661,728	(\$ 11,728)	\$ 1,650,000	\$ 1,632,383	\$ 17,617
Civilian Support Services	\$ 265,170	\$ 276,862	(\$ 11,692)	\$ 278,007	\$ 282,016	(\$ 4,009)
Prisoner Maintenance	\$ 120,000	\$ 27,783	\$ 92,217	\$ 120,000	\$ 170,043	(\$ 50,043)
Other for RCMP Operations	\$ 40,000	\$ 37,067	\$ 2,933	\$ 40,000	\$ 37,049	\$ 2,951
Total RCMP Operations	\$ 2,075,170	\$ 2,003,440	\$ 71,730	\$ 2,088,007	\$ 2,121,490	(\$ 33,483)
RCMP Services on Community Policing^	\$ 106,000	\$ 106,000	\$ -	\$ 106,000	\$ 106,000	\$ -
Civilian Support & Other	\$ 82,860	\$ 87,097	(\$ 4,237)	\$ 85,751	\$ 103,354	(\$ 17,603)
Total Community Policing	\$ 188,860	\$ 193,097	(\$ 4,237)	\$ 191,751	\$ 209,354	(\$ 17,603)
Total Policing Operations	\$ 2,264,030	\$ 2,196,538	\$ 67,492	\$ 2,279,758	\$ 2,330,843	(\$ 51,085)

Note: ^ RCMP Contract covers services on regular RCMP operations and the Community Policing Program

Source: RCMP contract cost was based on quarterly invoices and other items were based on City's accounting records

FINDINGS

Per Capita Comparators

2.2.117 We compared the City’s per capita policing costs with six other B.C. interior municipalities with similar populations. We found that the City’s per capita policing expenditure was comparable to the other municipalities, as shown in Exhibit 16.

EXHIBIT 16:
Per Capita Policing Costs
Comparison 2010-2013

	2013 POPULATION	AUTHORIZED STRENGTH IN 2010-2013 *	POPULATION PER OFFICER	2010	2011	2012	2013	% INCREASE 2010- 2013
Castlegar	7,762	13	597	\$ 198	\$ 194	\$ 219	\$ 211	7%
Merritt ^	7,396	15	493	\$ 261	\$ 302	\$ 350	\$ 309	18%
Quesnel	9,935	21	473	\$ 311	\$ 344	\$ 363	\$ 358	15%
Revelstoke	7,241	12	603	\$ 183	\$ 171	\$ 224	\$ 224	22%
Smithers	5,219	9	580	\$ 257	\$ 265	\$ 257	\$ 307	19%
Trail	7,307	14	522	\$ 284	\$ 251	\$ 285	\$ 290	2%
Williams Lake	10,881	24	453	\$ 278	\$ 285	\$ 315	\$ 351	26%
Average	7,963	15	532	\$ 253	\$ 259	\$ 288	\$ 293	16%

Source: Policing Resources in B.C. 2010-2013

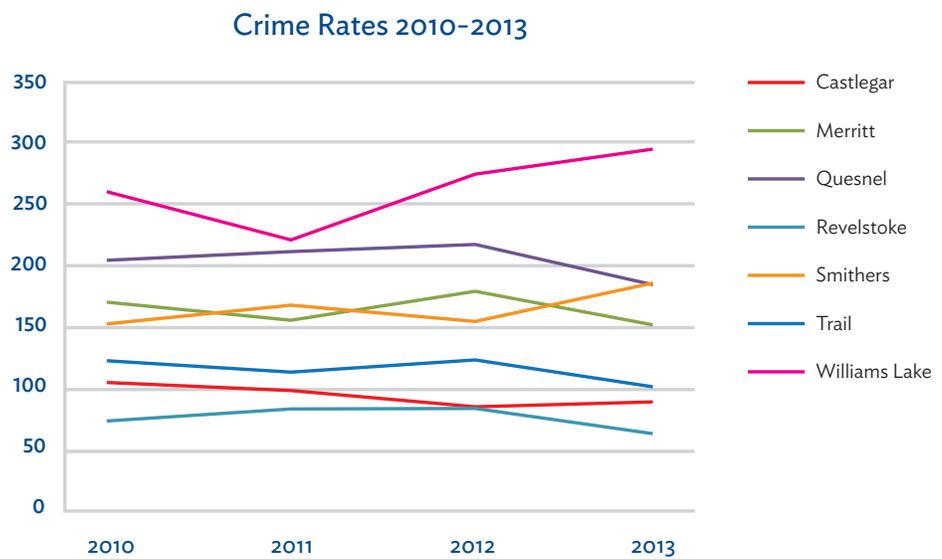
Notes : ^ Merritt’s population went down slightly in 2012 before going up again in 2013. The City’s actual service population might be larger than its census population due to the surrounding First Nations communities.

* The authorized strength for all the cities sampled above had remained at the same levels during 2010-2013

FINDINGS

2.2.118 We also compared the City’s crime rates during the period covered by the audit with these six other municipalities. The City’s crime rate decreased in three out of the four years covered by the audit and was on par with the other six cities, as shown in Exhibit 17.

EXHIBIT 17:
Municipal Crime Rates
Comparison 2010-2013



Note: The crime rate is defined by the number of Criminal Code offenses reported for every 1,000 permanent residents.

Source: Policing Resources in B.C. 2010-2013

FINDINGS

It is important for local governments to identify and implement both cost recovery and cost containment approaches.

Cost Recovery and Cost Containment

2.2.119 Local governments have expressed concern over increasing costs of policing and the potential impact of these pressures on their overall ability to deliver programs and services. Given the upward trend in police expenditures, it is important for local governments to identify and implement both cost recovery and cost containment approaches.

Cost Recovery

2.2.120 In Merritt, we found there may be policing cost recovery opportunities for the City on its hosting of special events. Merritt has been a popular location over recent decades for special events such as music festivals. Some or all of the policing costs associated with such events are cost recoverable from the organizers.

2.2.121 We found that costs of policing for special events in Merritt have not always been fully recovered. The City and Detachment could strengthen their practices relating to cost sharing – particularly relating to costs associated with overtime, out-of-town constables and equipment – and enter into formal agreements with event organizers in advance of events in order to minimize risks associated with additional policing costs.

2.2.122 City staff told us that, subsequent to the period covered by the audit, the City took positive steps in this area, for example, with the organizers of a major music festival that took place in Merritt in 2015.

2.2.123 Another area of potential cost recovery is costs associated with keeping prisoners, which the City considers to be a controllable cost. The City analyzed these costs and found that the formula for cost-sharing was based on a pre-determined proportion of a provincially shared expense, rather than the actual expense to the City. The City determined that it overpaid for these services by approximately \$20,000 in 2012/13 and \$33,000 in 2013/14.

2.2.124 The City told us that it intends to pursue improvements to the cost-sharing model based on actual costs. We understand that this issue has been brought to the attention of the Province by several municipalities and the Union of BC Municipalities.

FINDINGS

Cost Containment

2.2.125 Because the Merritt RCMP Detachment is a joint detachment responsible for federal, provincial and municipal policing, costs are split among the municipal force, provincial force and a federal component. We found that, at the provincial level, it was unclear how cost-sharing of some expenses was allocated. As a result, the use of policing resources was uncertain.

2.2.126 As mentioned previously, the cost of civilian support services is an expenditure the City may be able to influence by requesting changes to the staffing size or through more efficient staff scheduling. We found that the ratio of civilian support staff to RCMP members in Merritt was close to the national average in 2013.

2.2.127 The City should only be funding the municipal portion of the Detachment's activities, including those of civilian support services. We found that the City lacked the workload analysis data it would need to determine how civilian support staff divided their time between federal, provincial and municipal work.

2.2.128 A workload analysis could assist in determining how much civilian support staff time is spent within each area. This could lead to cost reductions for the City. Further, such an analysis could inform cost containment opportunities for the City through the potential transfer of some administrative tasks from higher paid RCMP members to civilian support staff.

CONCLUSION

2.2.129 Overall, we found that City of Merritt Council members and staff had a low level of awareness of enhancements within the 2012 Municipal Police Unit Agreement and the authorities provided to them under the agreement. While communication was strong and the relationship between the City and the RCMP Detachment was positive, the low awareness level has resulted in limited oversight of policing services by the City and the potential for a lack of accountability.

2.2.130 Further, Merritt should consider establishing a police committee to ensure a more formal and structured approach to the City's oversight of policing resources.

2.2.131 We also found that processes for identifying policing plans and priorities were informal and performance monitoring and reporting processes lacked rigour, making it difficult to determine whether policing in Merritt was achieving the City's goals and objectives.

2.2.132 Police staffing levels were consistent throughout the four-year period covered by the audit and we found that there was no documented rationale for these staffing levels. As a result, it is unclear whether the size of the Merritt Detachment is appropriate.

2.2.133 We found that financial controls over policing in Merritt were basic, with limited management of the annual policing budget and expenditures. The City's per capita policing expenditures were on par with other similar-sized municipalities in B.C.'s interior.

RECOMMENDATIONS

Recommendation 1

The City of Merritt should take steps to increase the understanding of municipal staff and Council regarding the 2012 MPUA and the authorities it provides them.

Recommendation 2

The City of Merritt should consider establishing a structure such as a police committee to ensure sound oversight of policing.

Recommendation 3

The City of Merritt should undertake a formal review of the Community Policing Office to assess whether it is achieving its intended objectives.

Recommendation 4

The City of Merritt should introduce a formalized process for establishing, monitoring and reporting on annual policing priorities.

Recommendation 5

The City of Merritt should request that the RCMP examine the Police Resourcing Model to substantiate the authorized strength that has been assigned to Merritt.

Recommendation 6

The City of Merritt should strengthen its financial controls over policing expenditures by:

- working with the RCMP Detachment to understand budget assumptions and ensure appropriate resources are allocated for policing services;
- strengthening its monitoring and analysis of policing expenditures; and,
- continuing to explore policing cost containment opportunities.

SUMMARY OF LOCAL GOVERNMENT'S COMMENTS

We are grateful to be in receipt of the audit report and agree with the findings. The report has identified recommendations that we will act on and has raised our overall awareness of things we can do better moving forward. We found the report to be thorough, easy to understand and of value. We look forward to the release of the AGLG Perspectives series booklet on “Self-Assessment of Policing Services”.

Merritt City Council

Oct 23, 2015

CITY OF MERRITT’S ACTION PLAN

AGLG RECOMMENDATION	MANAGEMENT RESPONSE AND NEXT STEPS	PERSON RESPONSIBLE	TIMEFRAME
RECOMMENDATION 1			
<p>The City of Merritt should take steps to increase the understanding of municipal staff and Council regarding the 2012 MPUA and the authorities it provides them.</p>	<p>The City of Merritt will take steps to increase the understanding of municipal staff & Council regarding the 2012 MPUA and the authorities it provides us. This information will flow through a proposed police oversight committee</p>	<p>Shawn Boven, CAO</p>	<p>March 31, 2016</p>
RECOMMENDATION 2			
<p>The City of Merritt should consider establishing a structure such as a police committee to ensure sound oversight of policing.</p>	<p>The City of Merritt will consider establishing a police oversight committee.</p>	<p>Councillor Linda A. Brown</p>	<p>December 31, 2015</p>
RECOMMENDATION 3			
<p>The City of Merritt should undertake a formal review of the Community Policing Office to assess whether it is achieving its intended objectives.</p>	<p>The City of Merritt will determine to what extent a formal review is required and what that may cost. In the meantime, the City of Merritt will seek from the CPO, its initial intended objectives. There may be a budgetary impact that needs to be considered for the 2016 budget process if a consultant is engaged to undertake a formal review.</p>	<p>Shawn Boven, CAO</p>	<p>December 31, 2015</p>

CITY OF MERRITT'S ACTION PLAN

AGLG RECOMMENDATION	MANAGEMENT RESPONSE AND NEXT STEPS	PERSON RESPONSIBLE	TIMEFRAME
RECOMMENDATION 4			
<p>The City of Merritt should introduce a formalized process for establishing, monitoring and reporting on annual policing priorities.</p>	<p>The City of Merritt in conjunction with the RCMP will look at the quarterly reporting that is currently being received to see if enhancements can be made to achieve this objective.</p>	Police Committee	March 31, 2016
	<p>The Annual Performance Plan (APP) can be vetted through a police oversight committee and they can receive the entire document, rather than the one page summary.</p>	Police Committee	June 30, 2016
	<p>The City in conjunction with the RCMP will hold a “Safer Community Workshop” to create meaningful consultation, communication, collaboration and commitment with the goal of resolving crime and/or community safety issues.</p>	Police Committee / Staff Sergeant Sheila White	June 30, 2016
RECOMMENDATION 5			
<p>The City of Merritt should request that the RCMP examine the Police Resourcing Model to substantiate the authorized strength that has been assigned to Merritt.</p>	<p>The City of Merritt will request that the RCMP examine the Police Resource Model to substantiate the authorized strength that has been assigned to Merritt</p>	Mayor Neil Menard	March 31, 2016
RECOMMENDATION 6			
<p>The City of Merritt should strengthen its financial controls over policing expenditures by:</p>	<p>The City of Merritt will strengthen its financial controls over policing expenditures by:</p>	Sheila Thiessen, CFO	June 30, 2016
<ul style="list-style-type: none"> • working with the RCMP Detachment to understand budget assumptions and ensure appropriate resources are allocated for policing services; • strengthening its monitoring and analysis of policing expenditures; and • continuing to explore policing cost containment opportunities. 	<ul style="list-style-type: none"> • Working with the RCMP detachment to understand budget assumptions and ensure appropriate resources are allocated for policing services; • Strengthening its monitoring and analysis of policing expenditures; and • Continue to explore policing cost containment opportunities. 	Police Committee	

ABOUT THE AUDIT

The work completed for this audit was conducted in accordance with Canadian Standards on Assurance Engagements.

Audit Objectives

2.2.134 The overall objective of the audit was to determine whether the City of Merritt has effectively managed its responsibilities under the *Police Act* and the Municipal Police Unit Agreement by establishing sound managerial oversight practices including monitoring budgets, cost containment objectives and service levels for policing services while respecting the independence of policing operations. In addition, we looked for examples of leading practices and tools that other local governments could use to support their management of police agreements and police budget oversight.

2.2.135 Our specific objectives were to assess the City of Merritt's governance structure for policing, budgeting, forecasting and cost monitoring and reporting processes.

Period Covered by the Audit

2.2.136 The audit covered the four year period 2010 to 2013. Examination work was substantially completed in 2014.

Audit Scope and Approach

2.2.137 The audit included a review of the City of Merritt's performance in two specific areas over the years 2010, 2011, 2012 and 2013:

- Corporate governance within the local government.
- Police budget management in accordance with the Municipal Police Unit Agreement.

2.2.138 The audit dealt only with local government operations as defined in the *AGLG Act*, so did not include the RCMP Detachment's actual policing operations or its processes related to cost control and police Detachment management.

2.2.139 In carrying out the audit, we interviewed City staff and members of Merritt City Council, as well as representatives of Merritt's RCMP Detachment.

2.2.140 The documentation we reviewed included agreements, plans and reports relating to policing in Merritt.

Audit Criteria

2.2.141 Performance audit criteria define the standards against which we assessed the City of Merritt's performance. We express these criteria as reasonable expectations for Merritt's management of its police agreement and police budget oversight to achieve expected results and outcomes.

2.2.142 Below are the criteria we used to assess the City of Merritt:

1. The local government has established a governance structure that is appropriate and allows for effective oversight of the police Detachment.
 - a. The local government understands its authorities under the MPUA and is positioned to exploit these authorities to contain policing costs.
 - b. The local government has appropriate engagement with the RCMP Detachment.

ABOUT THE AUDIT

2. The local government has established budgeting, forecasting and cost monitoring processes that are adequate and effective in directing resources to where they are needed.
- An annual priority-setting process exists within the local government to set priorities, goals and objectives for the RCMP Detachment as allowed by the MPUA.
 - The process for setting the priorities, goals and objectives is defined and transparent and, through community input, reflects the community's safety and security priorities.
 - The local government prepares a projected annual budget and projected budgets for the five-year financial plan for the RCMP Detachment, in accordance with Article 16 of the MPUA and reviews and discusses the budget with the RCMP Detachment.
 - "Budget-to-actual" reports are received by the local government and variance analysis is performed in a timely manner; key cost drivers are identified and evaluated with regard to those that the government can and cannot influence; budget-to-actual variances are investigated on a regular basis.
 - The local government requests data and information that allows the government to monitor the performance of the RCMP Detachment, particularly with regard to effectiveness in accordance with Article 17 of the MPUA.
- The local government:
 - Identifies possible opportunities for cost containment, including new technologies and practices in other jurisdictions, and discusses these opportunities with the RCMP Detachment in the context of Article 16 of the MPUA.
 - Monitors policing services provided in addition to law enforcement and 1) considers revenue-generating opportunities without impacting its public policing priorities; 2) uses its ability to recover costs related to additional policing requirements in a manner that is consistent with the policing agreements, the *B.C. Police Act* and the *RCMP Act*.

ABOUT THE AUDIT

Performance Audit Process

2.2.143 At the beginning of the performance audit process, we shared key audit-related documents with the City of Merritt. These included a description of the audit background, focus, scope and criteria and an engagement protocol document describing the audit process and requirements. The process is summarized in Exhibit 18.

EXHIBIT 18: Performance Audit Process

AGLG initiates audit with notification letter and schedules opening meeting with local government to discuss process and proposed audit scope and criteria.

AGLG finalizes audit scope/criteria and advises local government, which acknowledges/ accepts.

With cooperation of local government, AGLG gathers evidence by conducting enquiries, site visits and reviews, inspecting records, performing analyzes and other activities.

AGLG shares preliminary findings with local government at fact clearing meeting or by providing draft proposed final report.

Local government confirms all fact statements, advising AGLG if any information is incorrect or incomplete, providing corrected information with documentary support.

AGLG may produce a draft proposed final report for local government review and comment.

Local government may suggest revisions to the draft report. This request must be supported by evidence. Local government comments must be provided within timeframes established by AGLG.

AGLG produces proposed final report and shares it with local government.

Local government has 45 days to provide comments. These should include response to recommendations.

AGLG adds summary of local government comments to proposed final report and submits it to Audit Council for their review.

Audit Council may provide comments.

After considering any Audit Council comments, AGLG finalizes report.

AGLG may provide final report to local government immediately prior to publication.

AGLG publishes the final performance audit report on AGLG.ca website.

APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

2.2.144 This section contains detailed contextual information on policing services in B.C. and Merritt, including key crime statistics, policing costs and demographic characteristics. This information is intended to provide a more complete understanding of policing services.

How Policing is Delivered in B.C.

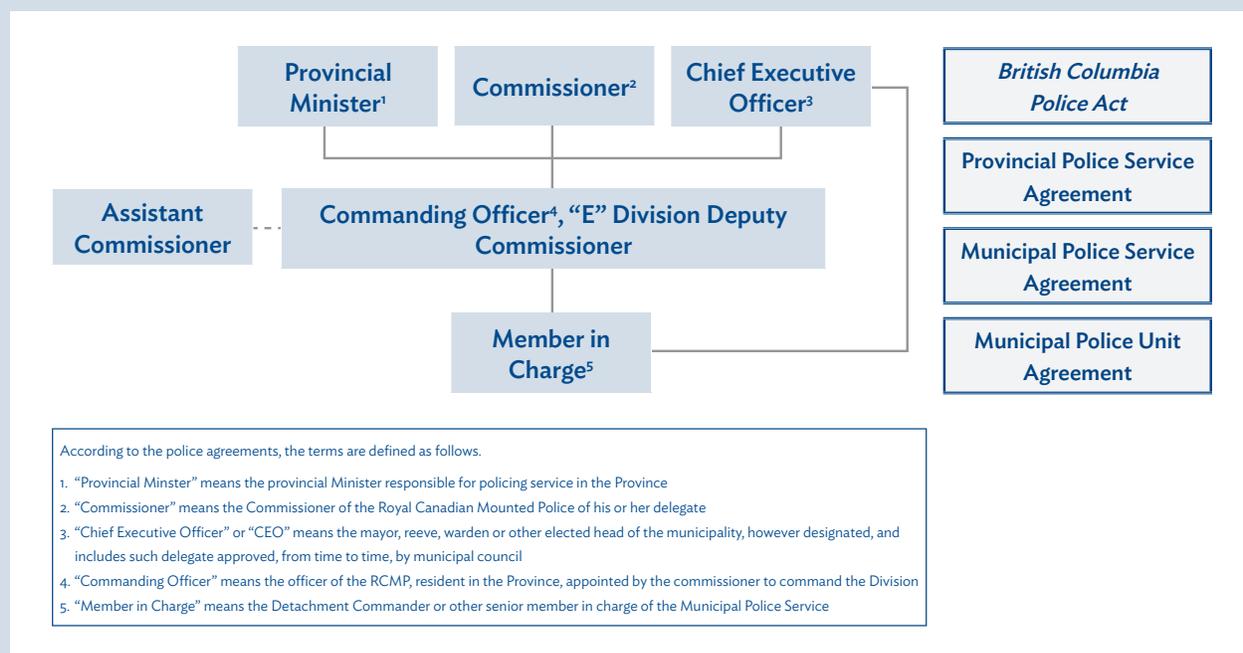
2.2.145 The Royal Canadian Mounted Police (RCMP) has been providing contract policing in British Columbia since 1950, when the province ceased to have its own police force.

2.2.146 The British Columbia *Police Act* (the “*Police Act*”) stipulates that a municipality must assume responsibility for police services when its population reaches 5,000 persons. There are three options for municipalities to meet their policing requirements:

- form their own municipal police department;
- contract with an existing municipal police department; or,
- contract with the provincial government for RCMP municipal services.

2.2.147 Exhibit 19 illustrates the high-level relationship between the relevant act, agreements and positions. The chief executive officer (CEO) is the mayor, reeve, warden or other elected official of the municipality.

EXHIBIT 19: RCMP Police Structure



APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

2.2.148 The RCMP has policing models for municipal Detachments, regional and integrated Detachments and First Nations policing. The municipal Detachment model is the only one of these that is relevant to this performance audit.

2.2.149 The British Columbia *Police Act* requires municipalities to pay for local police services if their population totals 5,000 persons or more. Regional districts do not have policing responsibilities.

2.2.150 There are currently 74 municipalities in B.C. with populations of 5,000 or more. The number of municipalities by policing model is shown in Exhibit 20. A brief description of these models follows the table.

EXHIBIT 20: Number of B.C. Municipalities by Policing Model, 2014

POLICING MODEL	# OF MUNICIPALITIES
Independent Force	12
Over 15,000 RCMP	31
5,000 – 15,000 RCMP	31
Total	74

2.2.151 A municipality that chooses to contract with the provincial government for RCMP municipal policing services enters into a Municipal Police Unit Agreement (MPUA) with the Province.

2.2.152 A municipality that chooses to contract with the provincial government for RCMP municipal policing services enters into a Municipal Police Unit Agreement (MPUA) with the Province.

2.2.153 Municipalities with populations over 15,000 pay 90 per cent of direct policing costs, with the federal government paying the remaining ten per cent. Municipalities with populations between 5,000 and 15,000 receiving police services from the RCMP pay 70 per cent, with the federal government paying the remaining 30 per cent. All municipalities that contract for RCMP services pay 100 per cent of certain costs, such as Detachment accommodation and support staff.

2.2.154 The RCMP’s “E” Division in B.C. is the largest of 15 RCMP Divisions across Canada. Through “E” Division, the RCMP provides federal, provincial, municipal and First Nations policing services, as well as policing infrastructure such as air services, communications and specialized units. “E” Division headquarters are located in Surrey. The RCMP divides the province into four districts: Lower Mainland District, North District, South East District and Vancouver Island District.

APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

The City of Merritt

2.2.155 Exhibit 21 presents the City of Merritt's revenues and expenses for 2010 to 2013. The City's revenues increased from \$14.63 million in 2010 to \$15.17 million in 2013, which represented a four per cent increase.

2.2.156 The City's expenses increased at a much faster rate than its revenues over the same period, from \$11.03 million in 2010 to \$13.31 million in 2013, representing a 21 per cent increase. The major factors contributing to this increase were transportation services, water utilities, protective services (including fire protection and policing) and leisure, parks and cultural development.

2.2.157 There are five First Nations located in the Merritt area, as listed in Exhibit 22. The combined population of these First Nations was 1,482 in 2011.

EXHIBIT 22:
First Nations near Merritt

FIRST NATION/ INDIAN BAND	ABORIGINAL POPULATION (2011)	DISTANCE TO MERRITT (KM)
Coldwater Indian Band	375	15.0
Upper Nicola Indian Band	300	30.0
Lower Nicola Indian Band	625	9.5
Nooaitch First Nation	127	25.3
Shackan Indian Band	55	42.0
Total Population	1,482	

Source: The population statistics are based upon the 2011 Statistics Canada census and relate to those living on the reserves only.

EXHIBIT 21: City of Merritt Revenue and Expenditures 2010-2013

TOTAL REVENUES AND EXPENDITURES OF MUNICIPALITY	2010	2011	2012	2013	% Change 2013 / 2010
Total revenue of the local government, \$	14,629,502	14,487,227	14,299,829	15,172,331	4%
Total expenditures of the local government, \$	11,030,457	11,985,380	12,361,107	13,310,856	21%

Source: City of Merritt Annual Reports

APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

Policing in Merritt

2.2.158 Merritt’s population was approximately 7,331 in 2013. Because this was between the 5,000 and 15,000 population threshold, the City was responsible for funding municipal police services as required by the B.C. *Police Act*. Merritt contracted with the provincial government for Royal Canadian Mounted Police (RCMP) municipal police services.

2.2.159 The Merritt RCMP Detachment includes regular members fully dedicated to policing in Merritt, regular members with Provincial policing responsibilities and members dedicated to First Nations policing. The Detachment also includes support staff who are municipal employees as well as support staff who are federal public service employees. Exhibit 23 provides a breakdown of full time equivalent positions in the Merritt Detachment in 2011.

2.2.160 The City of Merritt’s authorized strength did not change over the audit period. In 2013, the City had an authorized strength of 15 and budgeted support staff of five positions. The population per authorized strength in 2013 was 493 persons.

2.2.161 The Merritt Detachment is located in the RCMP “E” Division’s Southeast District, which spans from Lillooet to the west, to Clearwater to the north, to the Alberta border to the east, to the United States border to the south.

2.2.162 The RCMP Detachment’s Officer in Charge reported to the City’s mayor and chief administrative officer, as well as to the RCMP’s district officer of the Southeast District. The City’s chief administrative officer was the main point of contact at the City for the Officer in Charge.

EXHIBIT 23:
Merritt Detachment FTE Breakdown (2011)

FTE CATEGORY	COUNT (2011)	PAID FOR BY CITY OF MERRITT
Regular Members (Merritt)	15	✓
Regular Members (Provincial)	5	
First Nations Policing	4	
Support Staff - Federal Public Service	2	
Support Staff - Municipal Employee	5	✓

Source: RCMP invoices and City payroll records

APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

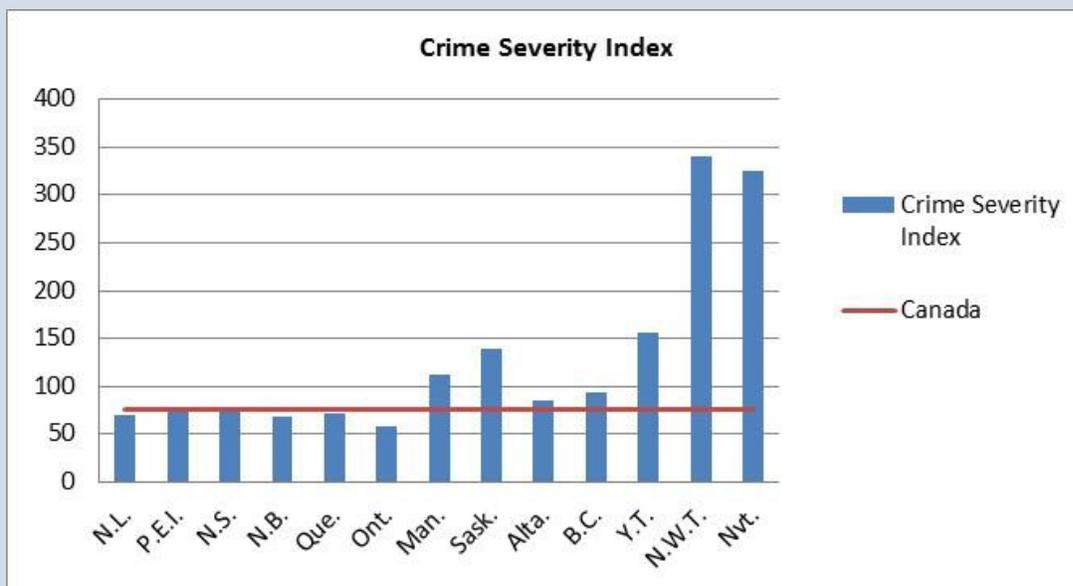
Crime Trends

2.2.163 It was beyond the scope of this audit to examine the causes of crime and any links that may exist between policing and levels and types of crime. However, we acknowledge that it is widely accepted that crime rates are influenced by a complex range of factors. While the media and the public often draw direct links between crime rates or individual high profile crimes and policing levels and methods, we do not assume any such links.

In Canada and B.C.

2.2.164 For almost all provinces, the Crime Severity Index has remained relatively low in recent years and is now the lowest it has been since 1998; the first year such a statistic was calculated. The index is calculated by assigning a weight to each type of offence based on sentences handed down by the courts. While the index for B.C. has declined in recent years, it remains higher than the Canadian average. This is indicated by Exhibit 24.

EXHIBIT 24: Crime Severity Index by Province and Territory, 2012



Source: <http://www.statcan.gc.ca/pub/85-002-x/2013001/article/11854/c-g/desc/desc05-eng.htm>, downloaded July 18, 2014

APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

2.2.165 While it is beyond the scope of this audit to examine causes of crime and any possible links between policing and levels and types of crime, we acknowledge that it is widely accepted that crime rates are influenced by a complex range of factors. While the media and the public often draw direct links between crime rates or individual high profile crimes and policing levels and methods, we do not assume any such links.

2.2.166 Exhibit 25 shows that crime trends in Merritt were mixed during the period covered by the audit. The overall crime rate decreased between 2010 and 2013, as did the numbers of criminal code offenses, property offences and motor vehicle offences. Caseloads also declined. However, drug offences, violent offences and administration of justice offences increased considerably.

EXHIBIT 25: Merritt Crime Statistics 2010 to 2013

CITY OF MERRITT	2010	2011	2012	2013	% CHANGE
Criminal Code Offences (CCO)	1,517	1,488	1,570	1,388	(9%)
Crime Rate	241	240	253	219	(9%)
Violent Offences	303	321	371	328	8%
Property Offences	825	792	828	724	(12%)
Other Criminal Code Offences	389	375	371	336	(14%)
Homicide Offences	1	1	-	1	0%
Motor Vehicle Offences	43	46	57	32	(26%)
Administration of Justice Offences	125	110	122	144	15%
Drug Offences (CDSA)	155	166	234	213	37%
Case Load	101	101	105	93	(8%)

Sources: Police Services, Ministry of Justice.

APPENDIX 1 – SUPPLEMENTARY INFORMATION ON POLICING SERVICES IN B.C. AND MERRITT

Policing Cost Trends

2.2.167 Over the period covered by the audit, policing costs in Merritt increased faster than the combined growth in population and the Consumer Price Index, though the per capita policing cost remained well below the national average.

2.2.168 As Exhibit 26 shows the reported policing costs in Merritt increased by 20.4 per cent between 2010 and 2013, compared to 3.4 per cent growth in B.C.'s Consumer Price Index.

2.2.169 Exhibit 27 shows that per capita policing costs in Merritt were much lower than the Canadian average over the four-year audit period.

EXHIBIT 26: Growth of Policing Costs in Merritt Relative to Population and Inflation

	2010	2011	2012	2013	% CHANGE
Population growth	7,252	7,195	7,237	7,331	1.1%
Reported Policing Cost	\$1,898,136	\$2,180,143	\$2,500,978	\$2,286,324	20.4%
Consumer Price Index growth (B.C.)	114	117	118	118	3.5%

Source: Statistics Canada and Police Resources in B.C. 2010-2013

EXHIBIT 27: Per Capital Policing Costs in Canada and Merritt

POLICING COST IN CANADA	2010	2011	2012	2013
Per Capita Policing Cost in Canada	\$ 372	\$ 377	\$ 390	\$ 387
Per Capita Policing Cost in Merritt	\$ 261	\$ 302	\$ 350	\$ 309
Difference	\$ 111	\$ 75	\$ 40	\$ 78

Source: Statistics Canada and Police Resources in B.C. 2010-2013

AGLG CONTACT INFORMATION

The AGLG welcomes your feedback and comments. Contact us electronically using our website contact form on www.aglg.ca or email info@aglg.ca to share your questions or comments.

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**AUDITOR GENERAL FOR
LOCAL GOVERNMENT**

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