

**Audit of**

# **Vancouver Police Department's Organizational Performance Management**



An independent auditor's report prepared in accordance with the Canadian Standard on Assurance Engagements 3001 published by the Chartered Professional Accountants of Canada

October 2024

## Performance Audits

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A performance audit is an independent, objective and systematic assessment of how well government is managing its activities, responsibilities and resources. We select audit topics based on their significance. While the Office of the Auditor General (OAG) may comment on policy implementation in a performance audit, we do not comment on the merits of a policy.

Performance audits are planned, performed and reported in accordance with professional auditing standards and OAG policies. They are conducted by qualified auditors who:

- Establish audit objectives and criteria for the assessment of performance;
- Gather the evidence necessary to assess performance against the criteria;
- Report both positive and negative findings;
- Conclude against the established audit objectives; and,
- Make recommendations for improvement when there are significant differences between criteria and assessed performance.

Performance audits contribute to a public service that is ethical and effective and a civic administration that is accountable to taxpayers and its elected officials.

## Message from the Auditor General

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To the Mayor and Council of the City of Vancouver,

This report on performance measurement represents the second of a two-part examination of the VPD's organizational performance management. The first part, focusing on enterprise risk management (ERM), was released in December last year.

The measurement of organizational performance has been the subject of extensive focus across virtually all fields of human endeavour in both the private and public sectors. However, unlike the private sector where the measurement of success is fundamentally a function of the financial bottom line, meaningful measurement of success in the public sector must focus on the outcomes achieved through the expenditure of financial resources and the value-for-money obtained as characterized by three attributes: economy, efficiency, and effectiveness. In addition to being an essential management tool, performance measurement is also an essential mechanism for fulfilling the accountability responsibilities public sector organizations owe to their oversight bodies and the taxpaying public at large.

An effective performance measurement framework is customized to each organization's unique circumstances and the evolving relationships between actions and outcomes, reflecting an ongoing process of assessment and refinement. The audit determined that the Board and the VPD implemented some processes to manage organizational performance but did not have clear expectations or a comprehensive performance framework to measure and report on the quality, economy, efficiency, and effectiveness of the Department. I won't repeat the report's contents here except to observe that the VPD produces a lot of data – the four recommendations in this report are intended to help both the Department and the Board take this solid foundation to the next level, by transforming it into focused, meaningful, performance information to help draw and support conclusions.

I am pleased that all four recommendations have been accepted and that the Board and the Department have provided an action plan. The commitment to review and prioritize goals and objectives to identify baselines, metrics and benchmarks for measuring performance, as well as guidelines for reporting is integral to the path forward. Action plans set the stage for meaningful twice-yearly follow-up that my office engages in on behalf of Council's Auditor General Committee.

I have committed to publishing in their entirety the responses received from audited departments to allow them to voice their perspectives, even if these responses are not entirely relevant or completely accurate. The VPD has provided a lengthy response detailing its

approach to organizational performance management. The audit report stands on its own, however I felt it was necessary to comment on some elements of the VPD's response.

### **The VPD's framework**

The VPD describes the performance measurement framework it has in place as "robust and comprehensive." To this end, it lists 32 reports consisting of a total of 491 pages it issued to the Vancouver Police Board, and asserts that this list captures its key performance indicators (KPIs). Our audit work included examination of every report in the VPD's list that had been developed or published during the audit period. My team found that the reports contained numerous statistics and data points covering multiple dimensions of policing, many of which lacked explicit connections to the goals and objectives the VPD is working to achieve. The reports contained a lot of data but did not contain KPIs. I believe that the data contained in these reports points to the foundation the VPD had in place, but did not amount to KPIs themselves.

Statistics and data are helpful and necessary in monitoring trends and providing context, but they are not KPIs. KPIs must be accompanied by the goal or strategy they are designed to provide insight into – KPIs are expressly selected to provide insights into the level of performance an organization has achieved with respect to a specific goal or outcome. Each KPI's method of calculation should be provided as well as the data source(s), frequency of reporting, key limitations in the data and how it should be interpreted (see attribution below). Data presented in isolation from strategies and objectives, investments and actions, or vice versa simply does not provide necessary information to understand the efficiency, economy and effectiveness of an organization. It is not sufficient to help an organization understand what it should keep doing or where it should pivot. The VPD's provision of 88 activities, 446 target outputs, 851 activity-based results and challenges, 184 desired outcomes (the achievement of which is not measured), and upwards of 200 data points and statistics without explaining which ones are key to understanding the organization's success obscures rather than aids transparency.

A comprehensive performance measurement framework clearly identifies an organization's KPIs and provides a consistent approach for systematically collecting, analysing, utilizing, and reporting on the performance of an organization. As such, though a framework may evolve, there needs to be a shared, consistent, and complete understanding of what is included and how the elements work together. The VPD does not yet have this.

### **The complexity of organizational performance measurement in policing**

That police performance measurement is a complex area is not in dispute. This is what makes the work of organizational performance measurement, and developing KPIs, challenging. This is

why it requires all the structures and processes looked for throughout the audit (e.g., governance structure, board discussion, a multi-pronged organizational structure for performance management). The reason it was expected that the VPD would have a finite list of high impact, high priority KPIs is because it would be extremely resource intensive (and unnecessary) to build, monitor and report on high-quality indicators about every area of the organization, particularly for the areas where the outcomes are especially difficult to connect to inputs.

In its response, the VPD emphasizes a move away from its past practice of setting rigid, arbitrary targets. Though the audit did not examine practices in place at the VPD eight years ago, I find it encouraging that the VPD states it has evolved past practices it did not find to be productive. Yet, despite stating it had moved past rigid and arbitrary targets, my team found a collection of targets in place for metrics that the VPD reported to the City on a regular basis, where the rationale for both the measures and targets was unclear and could thus be considered arbitrary.

The VPD states that the report suggests there is a “clear decisive pathway” between activities, results and outcomes. On the contrary, the report says the opposite – it points to the challenge of attributing outcomes to the results of a program or activity, while acknowledging the importance of seeking such correlations. To that end, I’m asking the VPD to identify which of its desired outcomes it could measure and report on recognizing that it is not possible (or helpful) to measure everything.

The VPD asserts that in policing, “many of the factors that shape outcomes lie outside the boundaries of the organization.” This describes the issue of attribution that is addressed in the report in section 2.1.2. Not unique to the policing environment, attribution refers to the ability to relate an outcome to the results of a program or activity; a situation common across the public sector. For this reason, it's critical that organizations carefully consider how much—or little—of a particular desired outcome can be linked to their work, and that these relationships be explained when reporting on performance.

At the close of its response, the VPD highlights a collection of statistics that reflect year-to-date decreases in crime. While decreases in police-reported crime are encouraging, the VPD goes on to state that “these positive outcomes were achieved through effective and efficient policing practices, including intelligence-led policing, the use of leading-edge technology, and community-focused activities.” The challenge with using such statistics absent of other contextual performance indicators and qualitative interpretation is explained within section 2.1.4.2 of my audit report. This also illustrates why having a collection of pre-determined, high priority, agreed upon KPIs is integral, not just to understanding performance, but also to upholding transparency and accountability.

## Next steps

It is important to bear in mind that our report highlights many positive findings that recognize there are important foundational practices, processes, and structures in place at the VPD with respect to organizational performance management. That the report also identifies areas for improvement that build on this foundation should not cause this message to be overlooked.

My choice of the admittedly esoteric topic of performance management was deliberate. My team was familiar with the topic as it applied to policing through previous work on oversight, accountability, and performance management and measurement of policing services at five other municipalities in British Columbia. Also, as our first work with the VPD, a study of performance management provided my team with a good introduction to the Department's operations and management. And as a relatively benign subject, I felt performance management was an appropriately innocuous topic to acclimate the Department to independent, external audit. I believe that this was a prudent approach.

The VPD is primarily accountable to the Vancouver Police Board rather than the City and, as such, my right of access to audit the VPD is not automatic – I must first be invited by the Board. I am grateful for the Board's invitation, as well as for the Board's cooperation and assistance as my team conducted its work. When I present this report to the Board, I will also present a proposed program of audits for future years. With police services consuming more than one fifth of the City's budget, it is essential that the VPD demonstrate fiduciary responsibility to those who bear its cost, and I hope that the Board will consider the proposed audits favourably.



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31 October 2024

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## Executive Summary

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### *Background*

1. Organizational performance management is an ongoing, systematic approach to improving results for an organization as a whole through evidence-based decision-making, using a set of business practices and measures to ensure accountability and a focus on continuous organizational learning. This is different from human resources-related performance management activities that are carried out by individual employees and their managers and from individual job responsibilities and performance expectations.
2. Central components of organizational performance management include:
  - Setting goals and objectives;
  - Developing performance measures and metrics;
  - Collecting and verifying performance data;
  - Analysing and monitoring performance information against organizational objectives and strategic priorities and reporting on the results using governance and accountability structures;
  - Using program evaluation methods and internal audits to improve rigour and quality of the organizational performance management program; and,
  - Ensuring an organization's enterprise risk management framework and key risks inform performance management decisions.
3. Our audit objective was to determine whether the Vancouver Police Board ("the Board") and the Vancouver Police Department ("the VPD" or "the Department") implemented organizational performance management to demonstrate the quality, economy, efficiency and effectiveness of the Department.
4. Responsibility for organizational performance management is shared by the Board as overseer of the VPD and the Department itself.

### *What We Concluded*

5. We concluded that the Board and the VPD implemented some processes to manage organizational performance but did not have clear expectations or a comprehensive performance measurement framework to measure and report on the quality, economy, efficiency and effectiveness of the Department. A comprehensive performance measurement framework includes items such as key strategic goals, objectives and accountabilities, which the VPD had in place. It also includes elements that were missing from the VPD's framework such



as the identification of key performance indicators (KPIs) and establishment of monitoring and reporting against intended outcomes to demonstrate results and the relationship between measured results and the achievement of these outcomes.

6. Although the Board had defined its performance management oversight responsibilities, it had not developed clear expectations in significant areas such as developing and reporting on performance measures and KPIs.
7. The Department had some components of an effective organizational structure for performance management and some processes for monitoring performance across the organization. It also tracked, reported on and had access to data that could be used as the foundation for developing and reporting on KPIs. We identified some areas for improvement in how the Department carries out its processes.
8. This audit report includes findings and recommendations related to the oversight and management of organizational performance. Implementing the four recommendations in this report will strengthen the capability of the Board and the VPD to better demonstrate the Department's service quality, economy, efficiency and effectiveness in meeting its goals.

### ***What We Examined***

9. The audit covered the period of January 1, 2022, to July 31, 2023. Its scope included the Board and the VPD's policies, frameworks, guidelines, processes, reports, data and other documentation related to organizational performance management.

### ***What We Found***

#### ***Governance, Oversight and Accountability***

10. The Board defined its performance management oversight responsibilities in the Vancouver Police Board Governance Manual. Performance management processes and expectations in the manual included working with the Chief Constable and Senior Leadership Team to develop a written mission, vision and values for the VPD, along with strategic and annual planning processes and a quarterly review of the VPD's performance against the strategic plan and budget. Improvements to the manual in 2023 included the Board's approval of the VPD's performance measures and departmental reporting to the Board on its performance against measurable outcomes, among other items.
11. The Board carried out many of the oversight responsibilities outlined in its manual, but had not provided guidance, direction, or worked with the VPD on defining KPIs, which are a central component of effective organizational performance management.

12. The Board received numerous informative reports from the Department, and we were told that the Department was transparent and forthcoming with performance-related information. However, some reporting identified in the manual was not requested by the Board or provided by the Department.
13. The Board approved the VPD's annual business plans, which included goals, strategies, activities, 'target outputs' and 'desired outcomes.' The Board also received reports on the completion of the 'target outputs,' which demonstrated the activities the VPD carried out with its resources. Although activity reporting is a good foundation to understand an organization's performance, on its own it is an incomplete picture of economy, efficiency and effectiveness as it does not demonstrate whether and how well the activities undertaken achieved or advanced the intended outcomes. Additionally, the VPD had not:
- Developed a finite list of prioritized, high-impact and meaningful KPIs that balanced input, activity, output and outcome measures;
  - Developed processes by which to measure progress against key measurable outcomes; and,
  - Consistently paired performance measures with expectations for the level of performance that should be seen through the delivery of business plans.
14. Although the Department established and reported against some targets for its submission to the City's Finance and Performance Measurement Metric Repository, its processes for doing so were not well aligned with the VPD's approach to performance management established by its business planning processes.

### *Processes for Collecting, Monitoring and Reporting Performance Information*

15. The Department had some but not all components of an effective organizational structure for performance management. During the audit period, the Planning, Research and Audit section (PR&A) of the Department was a centralized hub that supported organizing and tracking strategic, compliance and operational initiatives within the Department. It also coordinated the annual strategic business planning and report-back processes. The VPD had a structure in place where accountability and responsibility for developing, carrying out, monitoring and reporting on strategies and activities in its annual business plan cascaded down through the organization to champions and leads within each business area.

16. However, some of the potential benefits of this structure, as they relate to organizational performance management, were not fully realized:
- PR&A completed few internal audit reports as it was focused on other strategic projects and analysis;
  - Responsibility for evaluation was distributed across the Department and the section did not have a complete record of evaluations planned, underway, or completed throughout the VPD. We found no formal prioritization, planning or guidance for which initiatives should be evaluated and the process or resources available for undertaking them; and,
  - The Department did not have an Enterprise Risk Management (ERM) process in place.<sup>1</sup>
17. The VPD had some well-established communication channels in place to monitor on-going operational performance, including regular formal and ad hoc informal meetings that provided opportunities for VPD senior leaders and managers to monitor and assess operational performance and devise responses.
18. The VPD had appropriate processes and controls in place for its reporting of financial and crime analysis, to ensure that data was accurate, timely and in the appropriate context for further analysis.
19. However, some of the performance-related reporting we reviewed included manual processes and limited quality controls that could be improved through basic automation and a process to maintain records from one year to the next. These improvements could improve efficiency by reducing processing time and increase data reliability, which is important for information relied upon as performance indicators.

## ***Recommendations***

20. We designed our recommendations (see Exhibit 1) to be relevant to the Board's and Department's respective roles in organizational performance management. Implementing these recommendations will build on what is in place and enhance the Board's and the VPD's ability to harness performance information for strategic decision-making, strengthen accountability and better demonstrate the economy, efficiency and effectiveness of the VPD's service delivery. The Board and the VPD have developed action plans in response to these recommendations (see Appendix B: Responses and Action Plans from the Vancouver Police Board and the Vancouver Police Department).

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<sup>1</sup> Note that this was the topic of the OAG's previous report on [Enterprise Risk Management at the VPD](#), issued in December 2023, and the Department has reported it has made [progress on our recommendations](#) for implementing ERM.

**Exhibit 1: Summary of Recommendations**

Themes	Recommendations
<p><b>Governance, Oversight and Accountability</b></p>	<p>1. The Vancouver Police Board should revisit the performance-related information it requires from the Vancouver Police Department to effectively carry out its oversight responsibilities and:</p> <ul style="list-style-type: none"> <li>• Set expectations with the Department for the level of performance that should be demonstrated through the delivery of business plans;</li> <li>• Work with the Department to develop and approve the Department's key performance indicators (KPIs) and the performance measures that would be most appropriate in assessing its performance (e.g., baselines, targets and benchmarking); and,</li> <li>• Develop guidelines for the VPD's reports to the Board that demonstrate the Department's service quality, economy, efficiency and effectiveness in achieving each of its strategic goals, as well as the Department's stewardship of financial resources.</li> </ul> <p>The Vancouver Police Board Governance Manual should also be updated to reflect changes made from implementing this recommendation.</p> <hr/> <p>2. In alignment with the expectations and guidelines set out by the Board, and building upon what is already in place, the Vancouver Police Department should update its approach to performance measurement to:</p> <ul style="list-style-type: none"> <li>• Develop, monitor and establish regular reporting on a finite list of prioritized and meaningful (i.e. key) performance indicators which balance input, activity, output and outcome measures and are generally consistent over time in order to understand trends,</li> </ul>

	<p>assess impacts and demonstrate the economy, efficiency and effectiveness of its service delivery;</p> <ul style="list-style-type: none"> <li>• Establish performance expectations;</li> <li>• Identify which of its desired outcomes are measurable and develop processes to measure and report progress against a selection of these outcomes;</li> <li>• Better leverage financial information to assess the effective and efficient use of its resources; and,</li> <li>• Connect performance-related data across its various reports, where appropriate, to help draw conclusions about organizational performance.</li> </ul> <p>The Vancouver Police Department should document its key performance indicators (KPIs) and performance measures and how these indicators map against goals and desired outcomes as well as the processes used to track, assess and demonstrate results in its performance measurement framework.</p>
	<p>3. To strengthen meaningful public accountability and transparency, the Vancouver Police Department should ensure its public annual performance report includes reporting on actual results against planned results, performance successes and shortfalls (where applicable) and key performance indicators (KPIs).</p>
<p><b>Processes for Collecting, Monitoring and Reporting Performance Information</b></p>	<p>4. The Vancouver Police Department should enhance its processes that support performance management by:</p> <ul style="list-style-type: none"> <li>• Strengthening its internal audit and evaluation capacities to assess whether programs or functions are working as intended to achieve stated goals; and,</li> <li>• Introducing process improvements (e.g., automation and quality control), as needed, for data that the VPD will leverage as key performance indicators (KPIs).</li> </ul>

# Main Report

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## 1. Introduction

### 1.1 Background & Context

21. Responsibility for day-to-day policing in the City of Vancouver (the City) rests with the Vancouver Police Department (the VPD), with supervision and command falling to the Chief Constable (*Police Act*, section 34).
22. With a 2023 gross expenditure budget of just over \$401.8 million in 2023 the VPD made up 20.4 per cent of the City of Vancouver's operating expenditure budget. The VPD is among the ten largest municipal police services in Canada, with an authorized strength (sworn police officers) in 2023 of 1,448 and a civilian staff of 461.5.
23. The VPD carries out its responsibilities with some administrative support provided by the City, including the Finance and Supply Chain Management; Fleet and Manufacturing Services Branch of Engineering Services; Real Estate, Environment and Facilities Management; and Technology Services departments. The VPD provides policing services with support from several external entities including the Police Academy at the Justice Institute of BC, E-Comm Emergency Communications, PRIME Corporation, and through partnerships with a range of service providers, including Vancouver Coastal Health.

#### Policing in BC

Under section 26(2) of the *Police Act*, municipal police departments in British Columbia are required to perform three main functions:

1. Enforce municipal bylaws, the criminal law and the laws of BC;
2. Maintain law and order; and,
3. Prevent crime.

Municipalities with populations 5,000 and over, such as the City of Vancouver, must:

- Provide their own law enforcement by forming their own police department, contracting with an existing police department, or contracting with the provincial government for RCMP police services (*Police Act*, section 3(2)); and,
- Bear the expenses of policing with a police force of sufficient numbers to enforce laws and maintain order as well as adequate accommodation, equipment and supplies for operations and detention (*Police Act*, section 15).

Source: [Police Act](#)

## Organizational Performance Management and Performance Measurement

### Performance Management

24. Organizational performance management is an ongoing, systematic approach to improving results through evidence-based decision-making, continuous organizational learning and a

focus on accountability for performance. Performance management is integrated into all aspects of an organization's management and policy-making processes, aligning an organization's practices so it is focused on achieving improved results.

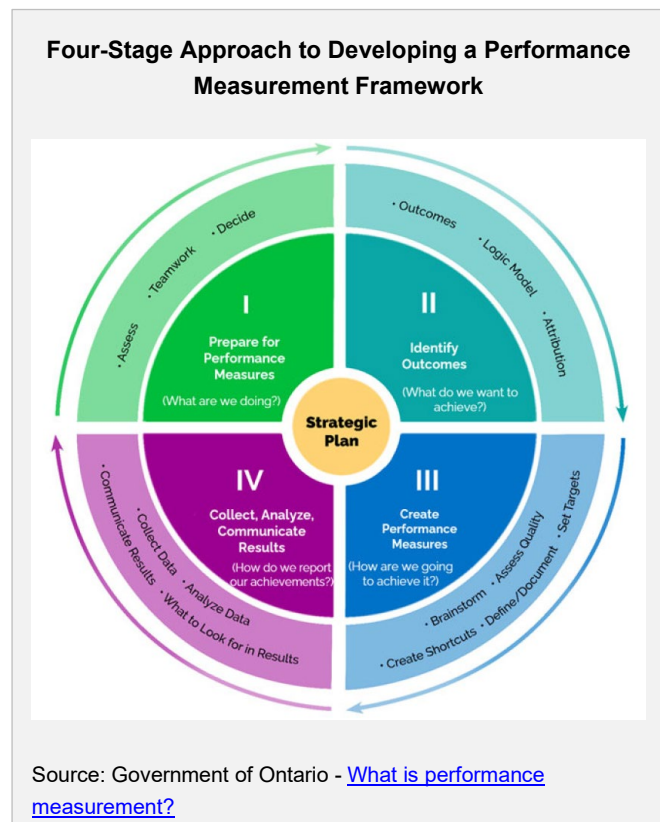
25. Performance management activities help ensure oversight responsibilities are fulfilled, service quality standards are met, and costs are well managed. This approach also enables organizations to continually improve their performance based on insights about past and current performance, and reporting on quality, economy, efficiency and effectiveness. Central components of organizational performance management include:

- Setting goals and objectives;
- Developing performance measures and metrics;
- Collecting and verifying performance data;
- Analysing and monitoring performance information against organizational objectives and strategic priorities and reporting on the results using governance and accountability structures;
- Using program evaluation methods and internal audits to improve the rigour and quality of the organizational performance management program; and,
- Ensuring an organization's enterprise risk management framework and key risks inform performance management decisions.

**Performance Measurement**

26. Performance measurement, an important component of organizational performance management, is a method of identifying and assessing results achieved against defined goals or criteria. It is a good corporate practice and an important process for an organization to ensure it is achieving its objectives and making the best possible use of resources.

Performance measurement is one tool among many (e.g., enterprise risk management, financial management, strategic planning) through which an organization can demonstrate accountability for economy, efficiency and effectiveness. A performance measurement framework outlines an organization's key goals and



objectives, establishes and maps the key performance indicators (KPIs) to measure, monitor and assess performance against those objectives, and identifies the activities and programs that support achieving the goals and objectives.

27. Although performance measurement is a well-established way for public service entities to demonstrate how well they are delivering efficient and cost-effective services, performance measurement in policing is at an earlier stage of maturity, with limited guidance and some debate over the best practices for monitoring and evaluating the effectiveness of policing services. Some work has been done in this area, but there are few widely accepted benchmarks and no commonly applied set of key performance metrics for agencies to use.

### 3 Es of Performance Measurement

**Economy:** Whether an organization is acquiring appropriate resources at the lowest cost – resource optimization.

**Efficiency:** How well an organization turns its inputs (e.g., financial resources and human resources) into outputs – the accomplishment of a given set of tasks with the least amount of input resources necessary with no sacrifice to quality. An efficient input to output ratio represents the best output using the fewest inputs, i.e., getting a lot for the efforts.

**Effectiveness:** Effectiveness is a measure of achieving the expected and most possible outcomes given a finite amount of resource inputs, i.e., doing the right things.

See Appendix A for an illustration of the relationship between inputs, outputs and outcomes and economy, efficiency and effectiveness.

Sources:

Key terms compiled from various sources such as the Government of Canada, the Standards Council of Canada, Statistics Canada's Canadian Centre for Justice Statistics, the Chartered Professional Accountants of Canada and the Canadian Audit & Accountability Foundation.



## Key Performance Indicators<sup>2</sup>

28. A cornerstone of effective public sector performance measurement and reporting and central to public accountability is selecting, measuring and reporting on KPIs to identify and measure the main performance objectives, improvement markers and milestones of an organization.
29. Unlike performance indicators needed to manage activities at the operational level, KPIs are intended to address the critical, most significant and relevant aspects of performance with a focus on high-level strategic objectives and deliverables. They should capture a suite of measures that include the following characteristics:
- Relate to the organization's purpose and priorities;
  - Link with the organization's activities and the outcomes of those activities;
  - Influence the organization's decision-making;
  - Include widely-used benchmarks (e.g., performance of comparable peers; industry standard), where appropriate; and,
  - Are meaningful and useful to the organization's key internal and external stakeholders.

**Example Components of a KPI**

**Goal:** Advanced psychological health and well-being among members.

**Outcome:** Continue to create and sustain workplaces where people are healthy, safe and engaged.

**KPI 1 of 3 for this goal:** *Percentage of members surveyed who are satisfied that the organization offers a sufficient array of health and wellness services and supports.*

**Data Source:** Employee Survey

**2024 Target:** Increase over 2023 (78%)

**Supporting Activities:**

- Build and implement a governance framework to ensure the adherence to the standards of practice for the Employee Wellness Section.
- Expand trauma-informed education and awareness of supports for members and their families.

**Frequency of Data Collection:** Annually

**Medium and Frequency of Reporting:** Annual performance report to public

**KPI Owner:** Employee Wellness Section Manager

**Key Limitations:** Self-reported data; low response rate can limit reliability.

30. Although the contexts within which agencies operate vary and benchmarking often requires an explanation of differences, using relevant benchmarks to develop KPIs can help to:
- Identify aspects of performance commonly accepted as important;

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<sup>2</sup> Good practices for developing KPIs adapted from Auditor General of British Columbia's Guide to Developing Relevant Key Performance Indicators for Public Sector Reporting.

- Enable management to evaluate the effectiveness of strategies against the results achieved by peers;
- Support examinations of how and why peer organizations achieve different results; and,
- Provide stakeholders with a useful context in which to evaluate the effectiveness of management's stewardship of resources.

31. KPIs should influence organizational decision-making and be SMART (specific, measurable, attainable, reliable and timely/time bound). KPIs should:

- Be carefully worded and specific enough to allow a meaningful discussion of performance;
- Include performance measures and expectations that are neither too easy nor too difficult to reach; and,
- Include a range of focus on effectiveness (achieving goals and objectives), efficiency (how much an activity accomplished compared to its cost), economy of activities (whether an organization acquired appropriate resources at lowest cost) and the timeliness of activities (results achieved relative to a defined time period).

32. A meaningful and comprehensive suite of KPIs should capture the multi-dimensional spectrum of contemporary policing responsibilities and set the stage to measure and track how efficiently, effectively and economically activities and investments are contributing to progress toward pre-established goals and performance expectations.<sup>3</sup>

**Multiple Dimensions for Measuring Police Performance**

Examples of dimensions of policing in a public value scorecard include:

- Reduce criminal victimization;
- Call adult and youth offenders to account in appropriate ways;
- Reduce fear of crime and enhance personal security;
- Increase safety in public spaces;
- Use financial resources fairly, efficiently and effectively;
- Use force and authority legitimately, fairly and effectively; and
- Satisfy citizen demands for prompt, effective and fair service.

In recent years, new dimensions that more fully capture policing responsibilities have been proposed. E.g., unbiased policing, issue resolution, crime prevention, community policing and ensuring a healthy and productive workplace (Pollard & Cater, 2017; Brown, 2021).

Sources: Kiedrowski, et al., (2013). [Canadian Police Board Views on the Use of Police Performance Metrics](#).

Moore, M., & Braga, A. (2002). [The "Bottom Line" of Policing - Police Executive Research Forum](#).

<sup>3</sup> Examples of multi-dimensional performance measures include the four-pillar Canadian Police Performance Metrics Framework produced by a collaboration between Statistics Canada, Public Safety Canada and the Canadian Association of Chiefs of Police and the seven-dimension public value

33. A suite of KPIs should include:
- A series of measures for each outcome or goal to avoid relying on only one measure;
  - Both traditional, direct measures of police performance captured through police data systems (e.g., crime rates; crime severity index; calls for service; response time) coupled with data captured through carefully designed surveys (e.g., public satisfaction; fear of crime; employee wellness index) and other methods (e.g., AI generated data); and,
  - A range of measures related to inputs, activities, outputs and outcomes in order to measure and demonstrate the economy, efficiency, and effectiveness of an organization in meeting its goals.

### ***Performance and Financial Results***

34. Performance management goes to the heart of how resources are used. Because demands tend to exceed available resources, organizations are faced with ongoing decisions about what will be done, when and how well. They also must decide what will not be done and what will stop. If they are not well-informed, these decisions could result in resources being used ineffectively or inefficiently.
35. Performance measures, such as service effectiveness, efficiency and quality, are important tools to determine how well police are spending public monies. Since 2000, Canadian police expenditures have increased yearly between three and seven percent. With costs expected to continue to grow, pressures have been mounting to develop better ways to assess police performance and meet organizational objectives.

### ***A Snapshot of Policing Performance Management in Canada***

36. We consulted four larger independent municipal police agencies in Canada to understand their approaches to performance measurement and performance management, including their organizational structures, frameworks in place, and how they select, monitor and report on performance indicators. We noted that the agencies differed in their approach and in their selection of key performance measures, while they also shared some common themes (see Figure 1).

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scorecard established by the Police Executive Research Forum and applied by Public Safety Canada and the BC Auditor General for Local Government.

**Figure 1. A Snapshot of Organizational Performance Measurement in Four Canadian Police Agencies**

- This summary was compiled from interviews held with four large independent municipal police agencies in Canada.
- The OAG found different approaches to performance measurement and identified several themes.

**Approaches to Policing Performance Measurement**

- All agencies reported taking steps within the past few years to advance the maturity of their performance measurement frameworks (e.g., refining their list of KPIs; moving further toward outcome-focused KPIs and away from output and activity-focused KPIs; structuring their approaches to comply with provincial legislation where required).
- Just one agency based its approach on the *Canadian Police Performance Metrics Framework*, adapted to include additional measures related to its own strategic plan.
- Most agencies took a cascading approach – high-level focus areas defined by specific outcomes, broken down into actionable goals that were aligned with division-level workplans.
- Three agencies took an approach to performance measurement that emphasized demonstrating progress toward achieving desired outcomes.

**Selection of Performance Indicators, Baselines and Targets**

- Established and documented a finite list of qualitative and quantitative KPIs attached to each strategic goal in the planning stage (e.g., in a strategic plan, annual plan or performance measurement framework).
- Established KPIs in relation to sources of qualitative performance measures (e.g., "employee engagement index" developed from an employee survey; community survey).
- Utilized comparisons such as performance targets, benchmarks, baselines, or direction of change (as appropriate) to demonstrate level of progress.
- Involved the Board/Commission in the shaping, development and/or approval of KPIs.
- Had in place a data dictionary for all corporate measures (e.g., for each KPI, identify pillar, outcome goal, how the measure is calculated, data steward, frequency of data refreshes).

**Monitoring and Reporting**

- Held regular check-ins on measures and targets associated with each goal.
- Produced updates on performance of activities planned to achieve goals.
- Published an annual report with KPI performance and progress toward established targets/ benchmarks/ baselines where they have been established.

**Critical Success Factors and Opportunities**

- Recognized that measures outside of the police agency's control may be less meaningful indicators of police performance.
- Cross-referenced KPIs with corporate risk profile to ensure alignment/ support strategic priorities of the organization.
- Established links with metrics reported to Council as part of service planning.

## Performance Management Roles and Responsibilities

### The Vancouver Police Board

37. The Board is responsible for governance and oversight of the VPD under section 23(1) of the *Police Act* (see sidebar on police board composition and appointments).<sup>4</sup> As the overseer of the VPD, the Board is responsible for:

- Appointing and employing the Chief Constable, constables, other employees and special municipal constables;
- Determining priorities, goals and objectives of the police department taking into account the priorities, goals and objectives for policing and law enforcement established by Council and by the Province of B.C.;
- Overseeing the annual budget process and monitoring financial results; and,
- Acting as the authority for service or policy complaints.

#### Municipal Police Boards

- Police Boards in B.C. include one local government representative, one person appointed by the municipal council and up to seven people appointed by the Province.
- Members are chosen to reflect the demographics of the community and act in the best interest of the community.
- Board members are appointed to a term not exceeding four years and, although they may be re-appointed, they cannot serve for more than six consecutive years.
- Board members are paid a per diem for attending meetings.

Source: [BC Police Board Handbook](#)

38. The Vancouver Police Board Governance Manual<sup>5</sup> sets out the Board's oversight roles and responsibilities for VPD's performance management. These responsibilities included working with the Chief Constable and Senior Leadership Team to:

- Develop and approve mission, vision and values statements for the VPD;
- Develop and approve a documented strategic planning process that meets the needs of the Board and the Department;

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<sup>4</sup> The Province of B.C made a series of amendments to the *Police Act* in Spring 2024 as part of its broader work on *Police Act* reform. With respect to police board governance, the mayor is no longer automatically the local government representative and board chair. Instead, council appoints one of its members to serve on the board and the board elects its chair and vice chair from among its members. Police board members are also required to complete provincially approved training on their roles and responsibilities.

<sup>5</sup> Chapter 3 section 1.3.2.

- Approve annually, a business plan to monitor the progress of the VPD's Strategic Plan, *which identifies outcomes and target measures used to determine the success of the strategies and activities at year-end*<sup>6</sup>; and,
- Review and monitor, on at least a quarterly basis, the performance of the VPD against the strategic plan and annual operating budget.

39. Updates to the manual in April 2023 included a new section on performance reporting setting out the Board's processes and procedures to oversee the VPD's organizational performance management:<sup>7</sup>

- Twice yearly reporting to the Board on progress toward high-level strategic objectives and deliverables, the Department's performance against measurable outcomes and any actions planned for areas that are not meeting expectations via an annual business plan and a business plan report-back; and,
- Approval meetings for performance measures are to be held each January and July.

**VPD 2022-2026 Strategic Plan**

**Goal 1:** Serving the community (accountability; relationships and trust with diverse communities; and engaging with and informing the public).

**Goal 2:** Community safety (violent crime; gang violence; property and cyber crime).

**Goal 3:** Community well-being (contributing factors; opioid crisis; street disorder; road safety).

**Goal 4:** Supporting our people (communication; health and wellness; equitable, diverse and inclusive work environments; employee growth).

Source: [VPD 2022-2026 Strategic Plan](#)

### *The Vancouver Police Department*

40. The VPD employs sworn members, special municipal constables and civilian employees across its three divisions. The Support Services Division houses the VPD's corporate sections including its Planning, Research and Audit section (which supports the organization in organizational planning and reporting, major evaluations, internal audit) and, more recently, its Enterprise Risk Management Section. The Operations Division is responsible for responding to calls for service and frontline public safety and enforcement functions, and the Investigation Division is responsible for the VPD's major investigations as well as specialized investigative functions.

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<sup>6</sup> Note that italicized statement was new in the April 2023 update to the manual.

<sup>7</sup> Chapter 9, sections 5 and 6.

41. The Chief Constable, responsible for general supervision and command over the police department under the direction of the municipal police board (s. 34), is required to report to the municipal police board each year on the implementation of programs and strategies to achieve departmental priorities, goals and objectives (s. 26(5)).

#### Vancouver Police Department Divisions

**Support Services Division:** Personnel services (human resources, training and recruiting, and professional standards); information services; planning, research and audit; financial services; and discipline authority services.

**Operations Division:** Front line patrol teams across each of the City's four districts as well as the VPD's Diversity, Community and Indigenous Relations section, and specialty squads that support frontline police including the 24/7 Operations Command Centre, Metro Teams, Court and Detention Services, Emergency and Operational Planning, Traffic, and Emergency Response teams.

**Investigation Division:** Two main areas: one focused on investigations, including major crime, organized crime, and special investigations and the other on investigations support which includes general investigation, the youth services section, tactical support and forensic support sections.

Source: [The Vancouver Police Department](#)

### *The City of Vancouver*

42. The City's Finance and Performance Measurement team within the Finance and Supply Chain Management (FSC) Group, captures metrics that relate to services across the City, including the VPD, in its Finance and Performance Measurement Metric Repository. The initiative was designed to capture key metrics, track how well services are being delivered and monitor progress against various business goals. Key metric data is generally provided quarterly or annually by individual departments and used to support internal decision-making (e.g., via General Manager dashboards) as well as public-facing processes (e.g., the City's Service Plan and VanDashboard). Individual service areas determine which metrics to include based on FSC high-level guidance. FSC has undertaken work over the past two years to evolve its performance measurement program to help monitor progress of service plans and strategic goals.

## 1.2 About the Audit

43. Since, in 2023, the VPD's budget made up 20.4 per cent of the City's total operating budget, it is particularly important that the police service demonstrate fiscal accountability and transparency. As a result, we included a performance audit of the Vancouver Police Department in the Office of the Auditor General's (OAG's) 2022 three-year audit plan. Through a subsequent motion passed by the Vancouver Police Board on November 24<sup>th</sup>, 2022, the Auditor General was asked to conduct a performance audit in accordance with section 3.3 of the *Auditor General By-Law*. As a result of audit planning work, it was determined that the OAG would conduct an audit on the Board's and the VPD's enterprise risk management and organizational performance management practices and issue the results through two separate audit reports. This audit is the second of those reports.
44. Our audit objective was to determine whether the Vancouver Police Board and the Vancouver Police Department implemented organizational performance management to demonstrate the quality, economy, efficiency and effectiveness of the department.
45. The audit period covered from January 1, 2022, to July 31, 2023, as signed off by the Board and the VPD during our planning phase. The scope included the Board's and the VPD's policies, frameworks, guidelines, processes, reports, data and other organizational performance management related documentation.
46. The scope of this audit did not include evaluating:
- The City's utilization of performance measures or other information provided to it by the VPD and the Board;
  - The VPD's approach to individual employee performance management;
  - Governance matters not related to organizational performance management;
  - The quality, economy, efficiency, effectiveness or performance of specific police initiatives or services;
  - The quality of the VPD's strategic plan and the steps taken to develop it, other than information related to our audit findings; and,
  - Testing the quality or integrity of the data that the VPD used for performance-related information (e.g., data from the PRIME system, survey results, or financial data).
47. Audit work fell within a defined date range representing a snapshot in time and did not include materials that reflected on the VPD's organizational performance outside of the audit period such as the VPD's 2021 budget appeal pursuant to section 27(3) of the *Police Act* and the VPD's 2017 Operational Review.



48. We used several methods to obtain sufficient and appropriate evidence. We conducted interviews with board members and VPD staff responsible for organizational performance management. We reviewed and analyzed the policies and practices in place to support the Board and the VPD in managing and reporting on its performance. We reviewed the data collection processes used by different divisions to develop the information used in a selection of its performance-related reports. We also looked at organizational performance management and measurement approaches in other Canadian and international policing jurisdictions, as well as government performance reporting practices used more broadly.
49. For more on this audit, please refer to [Appendix C: About the Audit](#).

## 2. Conclusion, Findings and Recommendations

### Conclusion

50. We concluded that the Vancouver Police Board and the Vancouver Police Department implemented some processes to manage organizational performance but did not have clear expectations or a comprehensive performance measurement framework to measure and report on the quality, economy, efficiency and effectiveness of the Department. A comprehensive performance measurement framework includes items such as key strategic goals, objectives and accountabilities, which the VPD had in place. It also includes elements that were missing from the VPD's framework such as the identification of KPIs and establishment of monitoring and reporting against intended outcomes to demonstrate results and the relationship between measured results and the achievement of these outcomes.
51. Although the Board had defined its performance management oversight responsibilities, it had not developed clear expectations for the Department in significant areas such as developing and reporting on performance measures and KPIs.
52. The Department had some components of an effective organizational structure for performance management and some processes for monitoring performance across the organization. It also tracked, reported on and had access to data that could be used as the foundation for developing and reporting on KPIs. We identified some areas for improvement in how the Department carries out its processes.
53. This audit report includes findings and recommendations related to the oversight and management of organizational performance. We did not assess the effectiveness of the VPD's approach to individual employee performance or the quality, economy, efficiency, effectiveness or performance of specific police initiatives or services.
54. The following report sections describe the audit findings that support our overall conclusion and recommendations to advance the Board's and the VPD's performance management practices and to better demonstrate the Department's service quality, economy, efficiency and effectiveness in meeting its goals.

## 2.1 Governance, Oversight and Accountability

55. The use of specific performance measures for BC policing agencies is not prescribed by legislation or policy. There is no common model or framework for measuring the performance of police organizations, nor is there an agreed upon framework among Canada's police services.
56. However, provincial guidance on organizational performance management for police boards in BC is outlined in the BC Police Board Handbook. In particular, section 4.2 of the handbook offers two items in a list of steps that a police board may wish to consider in developing strategic policy:
- Identifying performance measures and setting standards to ensure proper monitoring and delivery of the agreed strategies; and,
  - Evaluation and monitoring of the progress and delivery in accordance with the strategies agreed and to the standards specified.
57. The handbook states that "in providing finances to the Chief Constable to employ staff, the police board must satisfy itself that police resources are being deployed effectively."
58. As with any effective oversight board, a key responsibility of the Board is to oversee the VPD's organizational performance. In order for the Board to discharge its oversight responsibilities, it must ensure the VPD has adequate processes, measures and reporting in place to demonstrate its performance against organizational objectives and effective use of police resources. With respect to police department reporting to the Board, the handbook notes that boards may find it useful to develop guidelines for reports to ensure that necessary information is included.

### What we looked for

59. Several elements should be in place to support effective police board oversight of organizational performance. Elements<sup>8</sup> include:
- Processes to set priorities and establish strategic and operational business plans;
  - Mechanisms to set clear expectations for the level of performance that should be seen through the delivery of plans (e.g., agreeing on performance measures and developing KPIs);
  - Monitoring progress against the plans and actual results achieved;

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<sup>8</sup> List of elements informed by: the BC Police Board Handbook; the Board Resourcing and Development Office Best Practice Guidelines; the UK Home Office's Guidance for Police Authorities; board governance manuals of other Canadian policing jurisdictions.

- Reviewing and learning from performance results and feeding this information into business decisions and subsequent plans; and,
- Ensuring clear roles and responsibilities for organizational performance between the Board and the Chief Constable.

60. Clear and comprehensive policy and guidance helps ensure the Board receives sufficient and appropriate information to carry out its oversight responsibilities, hold the Department accountable for performance and promote transparency.
61. The Board also has an important role in setting expectations for meaningful public performance reporting.
62. We examined the Vancouver Police Board Governance Manual and the Board's processes to communicate its direction to the VPD. We also examined the VPD's approach to performance management under the Board's direction, including performance-related reports it provided to the Board and made public.

**Examples of Police Performance Measurement Goals**

- Increasing and maintaining public trust and confidence in police;
- Supporting learning and improvement within police forces;
- Demonstrating the return on investment for taxpayers for policing services;
- Demonstrating police efficiency and effectiveness;
- Supporting crime reduction efforts; and
- Promoting police accountability and legitimacy.

Source: RAND, 2023: [International approaches to police performance measurement](#)

**What we found**

**2.1.1 The Board defined its primary responsibilities for overseeing organizational performance management**

63. The Board defined its performance management oversight responsibilities in the Vancouver Police Board Governance Manual. Amendments to the Board manual that came into effect in April 2023 introduced improvements by clarifying and expanding upon the Board's processes. In particular, the amendments:
- Clarified that the VPD's annual business plans monitor the progress of the VPD's strategic plan by identifying outcomes and target measures to determine the success of the strategies and activities at year end;
  - Introduced twice yearly reporting for progress toward high-level strategic objectives and deliverables and the performance of the organization against measurable outcomes; and,
  - Established twice yearly approval meetings for performance measures.

*2.1.2 The Board approved the VPD's business plans and provided some direction for performance reporting; however, it did not set performance expectations, work with the VPD to define the Department's key performance indicators, or establish guidelines for board reports to ensure it received information to discharge its oversight responsibilities*

64. The Board carried out many of the oversight responsibilities outlined in its manual, as it:
- Approved mission, vision and values statements for the VPD set out in the 2022-2026 Strategic Plan;
  - Approved and provided input to the VPD on the development of a strategic business planning process;
  - Approved annual business plans intended to monitor the progress of the VPD's strategic plan;
  - Received quarterly and annual budget reports to review and monitor the VPD's performance against the annual operating budget; and,
  - Received a Strategic Business Plan Report-Back that described the VPD's service delivery and activities completed including a mix of outputs and narrative information on program /unit operations.
65. Although the Board carried out these important oversight activities, it did not work with the VPD to set clear expectations for the level of performance that should be seen through the delivery of the plan. The Board also did not provide guidance or direction, or work yet with the VPD to define the Department's KPIs and the performance measures that would be most appropriate in assessing performance (e.g., baselines, targets and benchmarking).

#### Defining Success

Performance measures must be accompanied by baselines, targets and/or expectations for the level of performance. A measure is only meaningful if the result is compared with something.

**A baseline** is the starting point for assessing changes in performance and for establishing objectives or targets for future performance. Baselines are established with either existing data or after completing a cycle or two of measurement.

**A target** is a clearly stated objective or planned (desired) outcome, which may include outputs and/or outcomes to be achieved within a stated time. The actual result will then be compared to the target, which is the desired outcome/output.

**Benchmarking** is the process of comparing organizational practices and performance over a time period against a predetermined starting point. Later, results can be compared with those of similar programs from similar-sized or oriented organizations.

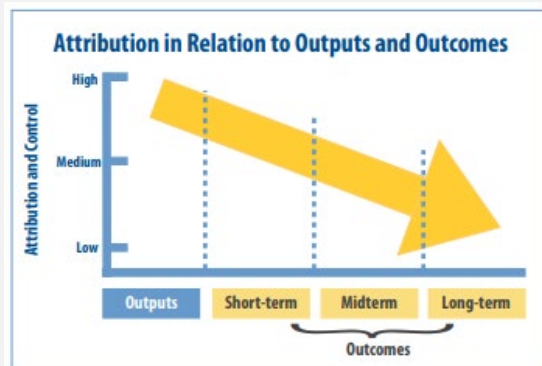
Source: [Ontario \(2021\). Create Performance Measures.](#)

66. The Board provided some direction to the VPD about the content of the Department's reports during its annual spring planning sessions, through ad hoc requests to the VPD from individual board members, at regularly occurring Board meetings and via communication from the Board's Executive Director to VPD management. However, it did not develop guidelines for reports to the Board to ensure it received necessary information.
67. Additionally, the Board did not hold any meetings with the Department during the audit period to approve performance measures. The Board has recently added specific language to its manual to require such meetings twice-yearly.
68. Regular Board-Department meetings to review, adjust and approve performance measures are needed for effective performance management. The selection of performance measures may evolve over time as data is refined, strategic priorities shift and information comes to light about the utility of certain measures (e.g., do these measures continue to be the most meaningful? Are these measures still cost-effective to capture?).
69. We found that the VPD's annual business plans and strategic business plan report-backs against the annual strategic business plans approved by the Board were heavily focused on activities completed by the Department (measures of what the Department did) with little focus on the results or outcomes of these activities (measures of what the Department achieved) and had no prioritized, finite list of KPIs to report against.
70. Carefully chosen, relevant and agreed upon KPIs allow a Board to exercise its oversight responsibilities by monitoring and assessing progress against stated strategic objectives and deliverables.

### The Challenge of Attribution

Attribution refers to the ability to relate an outcome to the results of a program or activity. It is more difficult to attribute a longer-term outcome to an activity because of external forces that may be beyond the control of an organization, such as socioeconomic and demographic changes, political and legal factors, and technological advancements.

This is why, in addition to considering the activities and outputs that contribute to changes in outcomes over time, identifying and assessing short-term and midterm outcomes is one of the most important steps in the performance measurement process. Such outcomes can be closely linked to the work of an organization and together lead toward longer-term outcomes.



Sources: [Province of BC. Performance Measurement Toolkit User Guide. Page 7.](#)

[Moore, M. & Braga, A. \(2003\). The "Bottom Line" of Policing. Police Executive Research Forum](#)

71. The Board also did not receive all the performance reporting required in its governance manual. In-year performance reporting is another important monitoring and oversight tool that aids in identifying successes and potential problems or areas where corrective action may be necessary. Though the manual established quarterly reporting on the VPD's performance against the strategic plan, the Board did not receive comprehensive quarterly performance reports. Instead, it received quarterly Public Safety Indicators (PSI) reports that included information on crime statistics, calls for service, *Mental Health Act* apprehensions and police priority 1 response times, which were relevant to some aspects of three of the VPD's four strategic goals (goals 1, 2, and 3). It also received a range of other update reports that were not well-connected to the VPD's plans and did not inform the board about what the VPD had achieved against its pre-determined objectives.
72. The Board also did not receive a mid-year Strategic Business Plan Report Card. The VPD indicated that it did not provide a 2022 mid-year report because the 2022-2026 Strategic Plan was launched part way through the year, in May, and the 2022 Strategic Business Plan was approved in July 2022.

#### **2.1.2.1 Additional performance-related information**

73. We were told that the VPD was transparent and forthcoming with performance-related information in its reports and when the Board requested information (e.g., providing additional information to answer questions asked by the Board).
74. Outside of its regular business planning cycle, the VPD provided a wide range of other routine reports to the Board during regular board meetings, committee meetings and planning sessions through which the Board had opportunities to gain insight into the VPD's organizational performance. Collectively, the reports provided some insight into the multiple dimensions of policing performance<sup>9</sup> and supplemented the VPD's reporting related to its business planning.
75. Reports included the crime severity index (CSI) report; COMPSTAT<sup>10</sup> report; financial variance report; professional standards section report; overtime report; vacancy report; exit interview metrics; community satisfaction report; employee survey report; divisional reports; sworn member diversity demographics; sworn member gender report; police hire statistics; civilian

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<sup>9</sup> A multi-dimensional approach to police performance measurement has been illustrated by Moore and Braga (2003); Kiedrowski et al. (2013); Statistics Canada (2019) and the BC Auditor General for Local Government (2015).

<sup>10</sup> COMPSTAT is short for Computer Statistics, which is a quantification program used by police departments to track crime and identify trends.

professional hiring; attrition summary; community matters report; Chief reports; street check audits; and equity, diversity and inclusion review updates.

76. Although these reports sought to answer questions about specific areas, they did not explicitly link to the VPD's strategic goals. The reports provided to the Board included numerous data points and information that could be grouped or transformed into KPIs, but they were not consolidated in a way that provided a clear measure against key pre-established objectives to assess the Department's service quality, economy, efficiency and effectiveness in meeting its goals. Instead, the reports provided a high volume of detailed information and several reports were mainly focused on operational or file-specific issues.

**Recommendation 1:** The Vancouver Police Board should revisit the performance-related information it requires from the Vancouver Police Department to effectively carry out its oversight responsibilities and:

- Set expectations with the Department for the level of performance that should be demonstrated through the delivery of business plans;
- Work with the Department to develop and approve the Department's key performance indicators (KPIs) and the performance measures that would be most appropriate in assessing its performance (e.g., baselines, targets and benchmarking); and,
- Develop guidelines for the VPD's reports to the Board that demonstrate the Department's service quality, economy, efficiency and effectiveness in achieving each of its strategic goals, as well as the Department's stewardship of financial resources.

The Vancouver Police Board Governance Manual should also be updated to reflect changes made from implementing this recommendation.



*2.1.3 The VPD tracked, reported on, and had access to data that could be used to support developing its KPIs and, where appropriate, to identify benchmarks and targets to better demonstrate how economically, efficiently and effectively, services were delivered*

77. The VPD had a wide array of readily available information, to support its operational decision-making and reporting. The VPD could further leverage this existing foundation to clearly demonstrate how economically, efficiently and effectively services were delivered by:
- Prioritizing the most critical, significant and relevant measures;
  - Designing and reporting on selected outcomes tied to goals and activities, guided by the development of KPIs and informed by risk and performance-related priorities to demonstrate whether the activities undertaken achieved the intended outcomes;
  - Establishing and reporting on results against targets, where appropriate, across each of its strategic goals;
  - Better leveraging existing financial information to assess and monitor the economic, efficient and effective use of its resources;<sup>11</sup>
  - Better integrating efficiency measures such as the correlation between patrol staffing and call load and the patrol utilization rate, as the VPD did not proactively report on these measures as indicators of performance against strategic goals; and,
  - Better integrating human resources information (e.g., employee sick time usage, vacancy data, employee satisfaction, information on harassment in the workplace) into performance reporting by linking key data points to the VPD's objectives to track progress.

*2.1.4 The VPD's performance measurement framework lacked several core elements*

78. A performance measurement framework links goals, priorities and objectives to KPIs in order to set the stage to monitor, assess and report on performance. There are different good practice models for frameworks, which at minimum:
- Set out key strategic objectives and goals;

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<sup>11</sup> For example, the proportion of on leave employees returning to work within set timeframes; overtime costs against specific targets; cost per officer; and cost recovery levels achieved for fees and charge out rates. We were told that the VPD could track this type of data and report on it if requested but did not utilize it to reflect on its performance.

- Identify and define the KPIs and the performance measures used to assess performance against objectives, and map measures to goals and desired outcomes;
- Establish accountability for performance; and,
- Establish monitoring and reporting against outcomes to demonstrate results.

79. The VPD used its strategic business planning process that included an annual plan, quarterly reporting on public safety indicators, a mid-year report card and a year-end strategic business plan report-back, as well as more than 30 separate reports and processes as its performance measurement framework. While the framework included annual plans to set out strategies and activities designed to achieve its goals and establish accountability for performance, it did not: identify and map KPIs against goals and desired outcomes; establish how the additional reports fit into the framework; and establish monitoring and reporting against outcomes to demonstrate results.
80. Instead, the VPD's framework established hundreds of primarily activity and output performance measures that are discussed in the following sections.

**2.1.4.1 Annual business plans**

81. The annual strategic business plans included goals, strategies, and numerous activities, "target outputs," and desired outcomes to demonstrate the VPD's focus for the year ahead and served as the basis for the Department's report-back against its accomplishments:

**Table 1: Count of 2022 and 2023 Plan Goals, Strategies, Activities, Target Outputs and Desired Outcomes**

Year	Goals	Strategies	Activities	Target Outputs	Desired Outcomes
2022 plan	4	20	83	429	173
2023 plan	4	20	88	446	184

82. Though the activity and output-based measures developed by the VPD thematically captured the breadth and scope of the VPD's four strategic goals, they were quite detailed and numerous instead of focused on the most significant, relevant and meaningful factors in driving and assessing performance. While this level of detail may be appropriate for some purposes such as internal monitoring, it is not an effective approach for organizational performance measurement as it makes it difficult to understand which activities and outputs are the most important and have the most potential to help reach organizational goals. Similarly, the number of desired outcomes in each plan was unusually high, particularly given the absence of a measurement framework set up to provide insights as to whether the outcomes had been achieved.
83. As illustrated by Figure 2, the VPD's "target outputs" were comprised of a combination of activities and outputs that the Department indicated would "measure the success of each activity and ultimately each overall strategy by year-end."

Figure 2: Extract from the VPD's 2023 Annual Business Plan

Strategic Goal	GOAL 2: Community Safety	GOAL 4: Supporting our people
<b>Strategy</b>	<i>Strategy 3:</i> Collaborate with partners and the community to target gang violence	<i>Strategy 1:</i> Enhance supports offered for employee health and wellness at various career stages
<b>Activities</b>	Ongoing collaboration with other police and law enforcement agencies to target organized crime groups and persons involved in committing gang violence	Ongoing mental health resiliency training and improve individualized supports
<p><b>“Target output” Examples</b></p> <p>The VPD measured the completion of these activities</p>	<ul style="list-style-type: none"> <li>Continue to work collaboratively with partner agencies to target organized crime through the Provincial Tactical Enforcement Priority (PTEP).</li> <li>Continue to conduct targeted enforcement on organized crime groups and persons engaged in gang violence.</li> <li>Ongoing regular meetings with law enforcement agencies across the region to coordinate collective efforts aimed at combatting gang violence.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to support the Resiliency in Policing Program.</li> <li>Explore additional internal and external supports for members and their families.</li> <li>Continue to facilitate initial Road to Mental Readiness training for members.</li> <li>Ongoing trauma resiliency training.</li> </ul>
<p><b>“Desired Outcomes” Examples</b></p> <p>The VPD did not identify which of its desired outcomes it could measure and report on, or measure the achievement of these outcomes</p>	<ul style="list-style-type: none"> <li>Disruption of organized crime groups and persons involved in committing gang violence.</li> <li>Enforcement of all applicable criminal offences against persons engaged in gang violence.</li> </ul>	<ul style="list-style-type: none"> <li>Increased individual awareness of physical, mental, emotional and spiritual health among members.</li> <li>Enhanced quality of individualized supports for members and civilians.</li> </ul>

84. In its annual strategic business plan report-backs, the VPD reported on the completion of the several hundred “target outputs” it had listed in its plans. The Department, however, did not report on any of the corresponding “desired outcomes” since it had not identified which desired outcomes are measurable and did not develop processes to measure and periodically report progress against them. Although the VPD’s activity reporting provided important information on which of its planned activities had been completed, an overreliance on activities implied that activities or outputs necessarily led to desired outcomes, without a sufficient analysis to

demonstrate this. The focus on activity tracking pointed to what the VPD did with its resources rather than demonstrating the economy, efficiency and effectiveness of its service delivery. In general, output measures alone do not illustrate organizational performance unless standards, baselines and targets have been established according to the organization's goals and objectives.

#### 2.1.4.2 Quarterly reporting on public safety indicators

85. In addition to the list of "target outputs," the VPD reported on trend data and analysis in its quarterly Public Safety Indicators Report (PSI report) that included many traditional measures of police performance. The content of the PSI report was relevant to some aspects of three of the VPD's strategic goals – Goal 1 (serving the community), Goal 2 (community safety) and Goal 3 (community well-being). The PSI report covered trends for: violent crime, property crime, cybercrime, apprehensions under the *Mental Health Act* (MHA), calls for service, priority 1 response times, traffic incidents with injuries reported to the insurance corporation of BC, traffic fatalities and some information on victimization.

86. We were told that the PSI report constituted the VPD's quarterly performance report to the Board against the strategic plan and that it was designed to provide a set of KPIs. The report provided a valuable illustration of reported crime trends, MHA apprehensions and traffic fatalities, tracked demand and was generally reflective of indicators of broader public safety. However, we found that the report did not draw links between the performance reflected in the data points and the goals and priorities of the annual plan and did not demonstrate whether the VPD achieved what it set out to do across each of its goals, objectives and strategies.

#### Traditional Policing Performance Measures

Traditional measures such as crime rates, clearance rates, response times, enforcement productivity and crime severity indices can be an important part of police performance measurement but are not sufficient on their own. They require other contextual performance indicators and qualitative interpretation because:

- They mainly focus on reported crimes and miss or underrepresent those that go unreported and undetected by police;
- Changes in reported crime are difficult to interpret. For example, increases can signify more incidents are being detected or a true increase in occurrence;
- Crime control is just one of several dimensions of policing;
- Crime statistics are heavily influenced by external factors (e.g., demographics, social policy);
- Excess pressure to lower crime statistics can invite manipulation; and,
- Achievable reductions in crime may diminish when rates plateau and legitimate reductions have been exhausted.

Sources: [Sparrow, M.K. \(2015\). Measuring Performance in a Modern Police Organization. National Institute of Justice](#)

[Maslov, A. \(2015\). Measuring the Performance of the Police: The Perspective of the Public. Public Safety Canada](#)

### **2.1.4.3 The VPD and the City of Vancouver's Finance and Performance Measurement Metric Repository**

87. The VPD also contributed data on 23 performance metrics to the City's Finance and Performance Measurement Metric Repository (e.g., metrics and some quantifiable targets and long-term desired trends related to traditional measures of police performance such as calls for service, crime severity index and priority 1 response time) that fed into City processes such as the City's Service Planning, General Managers' quarterly metrics and the public facing VanDashboard. The Office of the Chief Safety Officer and the Office of the Chief Human Resources Officer provided VPD-related data on an additional five metrics concerning attendance rate, time-loss injuries and WorkSafe BC claims.
88. Target setting and measuring against targets is an important part of organizational accountability. However, since the practice might not be appropriate in every area of policing responsibility, caution should be exercised in applying targets. Targets tend to be less appropriate when applied to crime statistics and measures of operational policing (apart from areas where national standards have been set, such as call response times) and more meaningful when established for areas such as deployment (efficiency and fairness), financial management (e.g., level of cost recovery, overtime expenditures, budget compliance) and human resources (e.g., workplace culture). Typically, targets are informed by organizational-specific objectives, industry-standard benchmarks and/or past performance. We examined whether the VPD established appropriate targets and whether it compared results to the targets where they had been established.
89. We noted that the repository was the only place that the VPD did establish targets, and how and why it chose targets for these particular measures was unclear.
90. We found that the processes the VPD used for target-setting, monitoring and reporting against the metrics provided to the City were not well aligned with the VPD's approach to performance management established by its business planning processes. For example: although many of the VPD metrics identified in the repository were the same as those captured in the VPD's PSI and CSI reports, the targets and long-term desired trends in the repository were not systematically reflected in the PSI report; nor were they included in the VPD's annual strategic business plan or annual strategic business plan report back. Establishing meaningful targets in relation to benchmarks, baselines or strategic objectives and connecting performance-related data across its various reports can help draw conclusions about organizational performance.

### **2.1.4.4 Stewardship of financial resources**

91. Outside of the VPD's annual strategic business planning process, the VPD routinely captured information on how it used its financial resources:

- Data on budget compliance (salaries and benefits with explanations for deviations from budget; non-salary items with explanations for deviations from budget; recoveries by type with explanations for deviations from budgeted recoveries);
- Data on amounts of overtime expenditures by division; and,
- Documented processes to achieve full cost recovery through the charge out rates it set for police officer and traffic authority services associated with special events as well as the fees it set for services it provides to the public or other agencies.

92. We noted that the financial data captured by the VPD was not integrated into its business planning process and as such, there was an opportunity to further leverage data on financial performance to assess and demonstrate the VPD's effective and efficient use of its resources. Drawing connections between financial and non-financial measures in determining overall organization performance might mean anticipating, planning for and assessing whether the introduction of a specific program or technology created efficiencies and thus resulted in targeted reductions in expenditures on patrol overtime. It could also mean developing specific targets for cost recovery and examining the level of cost recovery achieved through its charge

**Recommendation 2:** In alignment with the expectations and guidelines set out by the Board, and building on what is already in place, the Vancouver Police Department should update its approach to performance measurement to:

- Develop, monitor and establish regular reporting on a finite list of prioritized and meaningful (i.e. key) performance indicators which balance input, activity, output and outcome measures and are generally consistent over time in order to understand trends, assess impacts and demonstrate the economy, efficiency and effectiveness of its service delivery;
- Establish performance expectations;
- Identify which of its desired outcomes are measurable and develop processes to measure and report progress against a selection of these outcomes;
- Better leverage financial information to assess the effective and efficient use of its resources; and,
- Connect performance-related data across its various reports, where appropriate, to help draw conclusions about organizational performance.

The Vancouver Police Department should document its key performance indicators (KPIs) and performance measures and how these indicators map against goals and desired outcomes as well as the processes used to track, assess and demonstrate results in its performance measurement framework.

out rates. The VPD could enhance its use of financial information by assessing the costs of maintaining or stopping initiatives or moving resources between different initiatives.

*2.1.5 The VPD's public performance reports were well-connected to the annual strategic business plans, but did not demonstrate whether the VPD's objectives were met and whether the Department used its resources economically and efficiently*

**2.1.5.1 Public performance reports**

93. Performance reports are tools for the Board, taxpayers and other key stakeholders to assess the quality of service delivered by public sector organizations, to hold the organizations to account and to encourage meaningful dialogue. Organizations communicate what they intended to achieve and then what they actually achieved. Such performance reports are critical elements in public sector accountability and transparency.

94. The Performance Reporting Principles for the BC Public Sector is a helpful frame of reference in the development of meaningful performance reports within public sector organizations. Endorsed by the provincial government and the Auditor General of BC, the principles were published in 2003 and are in place across a variety of public sector organizations.<sup>12</sup> Though not specifically developed for the policing sector, the principles are relevant to any public sector organization.

95. The reporting principles emphasize continuous improvement rather than perfection. With this in mind, we did not apply the principles as a rigid checklist.

96. We assessed the VPD's annual strategic plan report-backs against the eight BC Public Sector Reporting Principles and found that the reports provided important context such as the Department's public purpose, vision and strategic partners, activity-based results and several

**BC's Reporting Principles at a Glance**

1. Explain public purpose served.
2. Link goals and results.
3. Focus on the few, critical aspects of performance.
4. Relate results to risk and capacity.
5. Link resources, strategies and results.
6. Provide comparative information.
7. Present credible information, fairly interpreted.
8. Disclose the basis for key reporting judgements.

Source: [Performance Reporting Principles for BC Public Sector](#)

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<sup>12</sup> See for example, the [2022-2023 Annual Report of the Public Guardian and Trustee of British Columbia](#) and the [2022 Annual Report and 2023–2025 Service Plan | WorkSafeBC](#).

key risks the VPD faced in its external operating environment. We noted that the VPD also produced an annual report and a community matters report.

97. Given the *Police Act* requirement that the Chief Constable report to the Board each year on the implementation of programs and strategies to achieve departmental priorities, goals and objectives, we also looked at whether the VPD's strategic business plan report-backs were well-connected to the corresponding annual strategic business plans. We found that they covered every strategic goal, strategy, activity and targeted output listed in the annual strategic business plan. Where activities were not completed as planned, or where outputs were not achieved, the VPD included information pointing to the missing elements. In some cases, the VPD included explanatory information for readers as to why the activities were not completed or outputs were not achieved. The reports also provided some useful contextual information to understand important policing issues.
98. In the 2021 and 2022 strategic business plan report-backs we reviewed, the VPD reported it had accomplished many of the activities it set out for itself at the start of each year. According to its records,<sup>13</sup> the VPD had 'fully completed' 82 per cent and 'practically completed or made significant progress on' 77 per cent of its 2021 and 2022 Strategic Business Plan activities respectively.
99. However, the structure and content of both the 2021 and 2022 strategic business plan report-backs included very detailed information on the activities and outputs of the VPD, instead of the critical, most significant and relevant aspects of performance with a focus on results. The reports did not include key, relevant context for readers to understand whether the VPD met its objectives and whether the Department used its resources economically and efficiently. For example, the report-backs did not:
- Link goals and results, other than reporting on the completion of activities, and did not explain how the VPD's activities resulted in short-term results and how these results contributed to long-term outcomes;
  - Provide clear comparisons between planned and actual results such as baselines, multi-year trend data, prior-period results or benchmarks; and,
  - Identify sources of information used for the report-backs and detail how the information was compiled.

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<sup>13</sup> Note that we did not audit the accuracy and completeness of the data included in the strategic plan report-backs and the figures included here are those provided by the VPD.



100. Additionally, the strategic business plan report-backs did not link financial and non-financial performance information to show how the VPD's resource inputs and strategies influenced results and how efficiently and economically it achieved its results. Instead, a high-level two-year financial summary of budgeted and actual costs at the departmental level and an authorized strength summary separated by sworn officers and civilian professionals was provided in separate annual reports.
101. Improvements to the VPD's public performance reporting would improve accountability for, and may ultimately lead to better, departmental performance.

**Recommendation 3:** To strengthen meaningful public accountability and transparency, the Vancouver Police Department should ensure its public annual performance report includes reporting on actual results against planned results, performance successes and shortfalls (where applicable) and key performance indicators (KPIs).

## 2.2 Processes for Collecting, Monitoring and Reporting Performance Information

102. Effective performance management requires well designed processes to ensure high quality, reliable, and accurate performance data. The performance information created from this data can then be more confidently used to better inform decisions, assess organizational performance, set expectations and demonstrate accountability. It also helps ensure organizational performance expectations are consistently communicated.

### *What we looked for*

103. To determine if the VPD established clear and comprehensive processes for collecting, monitoring and reporting performance information, we examined the units and roles with responsibility for supporting performance management. This included the champions and leads established through the VPD's annual business planning process, and other staff with roles in monitoring and reporting performance data.
104. We also looked for the VPD to have processes in place to routinely review and monitor organizational performance throughout the Department, both against the objectives established by the annual plan and the operational elements that supported its broader strategies.
105. High quality performance data is integral to an effective approach to performance management. Though we did not test the quality or integrity of the data that the VPD used as performance

information, we did look for the VPD to have processes in place that could reasonably produce high quality data for performance management.

## ***What we found***

### ***2.2.1 The VPD had some but not all components of an effective organizational structure for performance management***

106. Although, as noted earlier, the VPD did not have a comprehensive performance measurement framework in place, it had some components of an effective organizational structure for performance management. We identified some missing processes that would complement the VPD's existing performance management processes to provide stakeholders with more complete and relevant performance information.

#### ***2.2.1.1 The Planning, Research and Audit Section***

107. The VPD's Planning, Research and Audit section (PR&A) supported key links between business areas within the Department. It acted as a centralized hub that helped the Department with organizing and tracking strategic, compliance and operational initiatives. This included the annual strategic business planning process, environmental scans and operational reviews. Some of the advisory work that PR&A performed included contributing to analysis performed by the VPD on wellness checks and street checks. The section also contributed to or coordinated most of VPD's reporting to external entities such as the Province of B.C. and Statistics Canada, in addition to a variety of internal analyses. Since the PR&A supported various sections of the VPD with different types of analysis and deliverables, it was uniquely positioned as a corporate knowledge repository.
108. However, some of the benefits of the structure of the PR&A were not realized by the VPD. The VPD indicated that – since 2019 – audits have generally not been completed and that the minimal number of audit reports produced by its audit team was the result of the unit being focused on other strategic projects, analysis functions unrelated to audit work and a lack of capacity. Internal audits can provide assurance on the effectiveness of controls that the VPD has in place to address its highest priorities.
109. Program evaluation is a systematic method of collecting, analyzing and using information to examine program effectiveness and efficiency. Where performance measurement provides insight into areas of performance that might warrant further attention or corrective actions, program evaluation goes further in assessing why a program is or is not meeting its objectives and performance expectations. The VPD completed a pilot review and a minimum staffing reassessment in 2022 and established one pilot evaluation framework in 2023. However, it had

no other centrally administered or overseen evaluations of its services, programs or pilots. PR&A did not have a record of whether any other evaluations were conducted by the Department. The VPD also did not have departmental guidance that articulated when program evaluations were necessary, what should be included within them and how they are to be used once completed. Good practices include having evaluations being conducted by people independent of the program under review, having clear and measurable objectives, and identifying potential methodology or data limitations.

110. As we previously reported,<sup>14</sup> the VPD did not have an enterprise risk management (ERM) framework in place, which could help to better coordinate and focus its performance management system on higher strategic and operational priorities. This could also allow the Department to demonstrate progress on key priorities while highlighting areas that require additional attention. After the audit period, the Board and the Department agreed with our audit recommendations to implement ERM. The Department has reported on its implementation of recommendations to date in the OAG's follow up report published June 2024.<sup>15</sup>
111. A more coordinated and robust approach to internal audit, evaluation and ERM could better equip the VPD to assess and validate its processes, controls and program results (outputs and outcomes), focusing on higher risk areas and significance to the VPD and the public.

### **2.2.1.2 Strategic business plan champions and leads**

112. As part of its annual strategic business planning process, the VPD assigned one or two executive level staff at the Superintendent or Inspector level per strategic goal to act as champions to develop related activities, outcomes and monitoring processes. Although PR&A coordinated this process by facilitating the related planning, monitoring and reporting tasks, the assigned champions were accountable for the results and for progress reporting twice per year. Each goal included several underlying strategies within it and in turn each strategy had several related activities.
113. Champions were expected to establish working groups comprised of relevant Departmental subject matter experts and the strategies, activities and outputs were delegated to business area leads. This model was designed to assign accountability to the most appropriate staff members. However, in practice, it was not always clear which champions were accountable for each individual strategy related to a specific goal or which activities a specific lead was accountable to complete.

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<sup>14</sup> [2023 Vancouver Police Department Enterprise Risk Management Audit Report](#)

<sup>15</sup> [2024 June Follow-Up Audit Report on the Status of Previous Audit Recommendations](#)

114. The governance and execution of the various working groups established to support the annual strategic business plan varied widely. In some cases, the working groups themselves were not established and instead business area leads individually corresponded with relevant staff members to obtain information.
115. The compilation of strategic business plan report backs did not have clear and consistent processes and instead varied by goal and sometimes by strategy. In some cases, the champion worked directly with their teams to compile the updates, while in other instances, business area leads and subject matter experts directly submitted updates to PR&A without champion involvement. There were also instances of PR&A proactively filling gaps in submissions without the direct involvement of champion or business area leads. This ad-hoc approach meant that in some cases, key internal stakeholders did not contribute to deliverables relating to their expertise.

### *2.2.2 The VPD had some well-established communication channels in place to monitor ongoing operational performance*

116. Foundational to ensuring the quality of its policing activities, VPD senior leadership managed and monitored operational performance through crime control meetings within each patrol district and monthly COMPSTAT meetings to review and discuss crime statistics in all four policing districts and significant files from the units within the investigation division.
117. Other formal meetings within the Department included regularly scheduled touch points that allowed the Department's senior leaders and managers to monitor and assess operational performance and devise responses. Examples of key meetings among senior leaders included:
- A daily weekday morning meeting to ensure that all senior VPD leaders were aware of and could weigh in on issues that arose;
  - Senior Leadership Team meetings generally scheduled two times per month. Meetings were held 14 times in 2022 and six times in the first half of 2023 and included discussions on projects and initiatives that various units across the Department were working on;
  - An Executive Committee meeting generally held once or twice a month where members of the Department's executive team provided feedback on the VPD's projects, initiatives and updates; and,
  - We were told that there was also a monthly executive session, where comprehensive strategic operational decisions were made, but no minutes were recorded.

118. We were told that there were also other ad hoc meetings among relevant senior leaders to address new issues, or to take issues offline that were raised in one of the other meetings. These meetings did not have recorded minutes to track discussions, decisions and action items.
119. Additionally, within the Investigation Division, regular monthly reports from each unit that were channeled up through the Superintendents, Deputy Chief Constable and Chief Constable were used to track elements of operational performance including those that flowed into broader organizational performance-related reports such as the Strategic Annual Business Plan Report-Back and the Investigation Division Report provided to the Board.

### *2.2.3 The VPD had appropriate processes and controls in place related to financial and crime reporting*

120. The VPD collected, organized and analyzed a wide variety of data to compile performance-related reports. Most of these reports were shared with the Board and its sub-committees as part of the Board's oversight responsibilities. To assess the controls in place for performance-related reports, the OAG selected 21 reports prepared by the VPD. These reports covered a range of areas including financial analysis and reporting, crime analysis and reporting, professional standards, division updates, business plan report-backs, reports on employee and community surveys and human resources.
121. The OAG also met with VPD employees to complete walk-throughs of the processes that the VPD used to extract data and assemble the reports we selected. The walkthroughs consisted of step-by-step demonstrations of how specific data elements for each report were extracted, analyzed and reported, including data quality assurance processes in place such as secondary reviews or cross-checks.
122. The VPD used a variety of processes to collect and compile performance-related information. We found that crime analysis and reporting had appropriate processes and controls in place to ensure that data was accurate, timely, complete and in the appropriate context for further analysis. Additionally, a process guide was in place for COMPSTAT reporting and steps for generating the PSI reports and CSI reports were documented.
123. We determined that the processes and controls in place to obtain and analyze financial information contained in the Department's variance and overtime reports were also appropriate to assess related performance measures, such as budgetary compliance.

### *2.2.4 The VPD had process inefficiencies in some of its performance reporting activities*

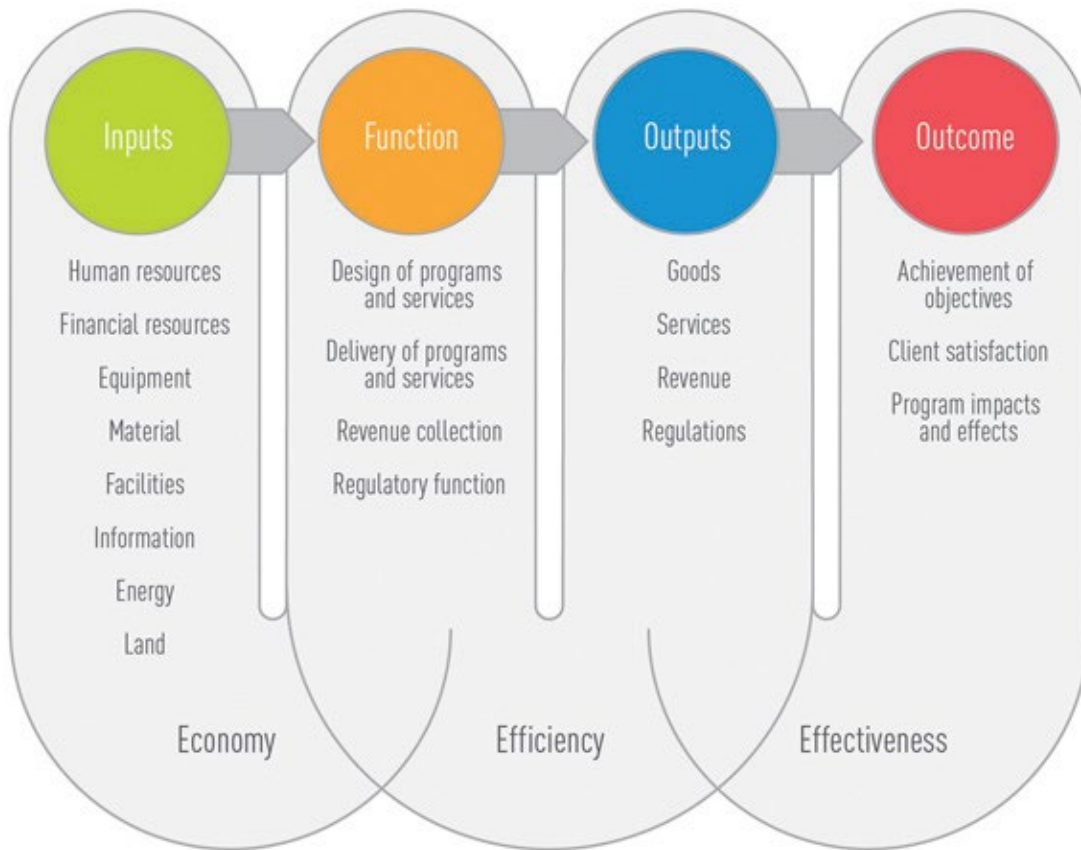
124. The VPD had access to and utilized a vast range of data for the performance-related reports that we reviewed. The Department stored most of its information in data warehouses (a central repository that consolidates large amounts of data from multiple sources) and extracted the information it needed for analysis. Data extraction processes varied across VPD units. Some had well controlled automated extraction processes, while other units relied on manual processes.
125. We found that the Department did not have standardized, documented, Department-wide or divisional practices for collecting and organizing data and reporting numbers, or for quality control. For example, in units such as Human Resources that relied on manual data extraction processes, the Department's quality controls only focused on using cursory reviews to flag extreme outliers.
126. Manuals or process guides were only available for a limited number of the reports that we reviewed. To complete reports, staff sometimes relied on tacit knowledge gained on the job, which increased the risk of error and inconsistent practices, especially in positions with frequent staff turnover.
127. For example, the VPD produced reports summarizing the demographic make-up of sworn and civilian employees. The data for these reports were extracted manually from individual paper-based files or electronic records. Even though these reports were produced annually, instead of updating the dataset with new information the VPD extracted the data over and over again to create new datasets each year.
128. Although manual processes are appropriate in some cases, applying automation where feasible can provide important benefits such as reducing the risk of errors and improving efficiency by reducing the time required to compile data. The VPD could enhance its efficiency by initiating basic cost-neutral automation processes such as developing effective macros (small programming codes) for data extraction and maintaining change logs for them. In addition to reducing processing time, introducing some automation can also improve data quality control, thereby increasing data reliability and trust. The VPD has effectively deployed such processes within its Finance and Crime Analysis Units.

**Recommendation 4:** The Vancouver Police Department should enhance its processes that support performance management by:

- Strengthening its internal audit and evaluation capacities to assess whether programs or functions are working as intended to achieve stated goals; and,
- Introducing process improvements (e.g., automation and quality control), as needed, for data that the VPD will leverage as key performance indicators (KPIs).

## Appendix A: Relationship Between Inputs, Outputs and Outcomes

The figure below illustrates the relationship between Inputs, Activities (Functions), Outputs and Outcomes and how these align with concepts of economy, efficiency and effectiveness.



Source: Canadian Audit and Accountability Foundation (CAAF)



# Appendix B: Responses and Action Plans from the Vancouver Police Board and the Vancouver Police Department

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## Overall Comments

At the request of the Vancouver Police Board ("Board"), the City of Vancouver's Office of the Auditor General ("OAG") was invited to conduct an independent review of organizational performance management at the Vancouver Police Department ("VPD").

The VPD is a leader in evidence-based and data-driven policing in Canada, and its efforts have resulted in a significant reduction in serious and overall crime. The Board and VPD come to the OAG's recommendations with this strong foundation to build upon. We also come committed to continuous improvement and to demonstrating how our actions and initiatives are working to keep Vancouver safe. We are pleased by the OAG's recognition of areas where we are already doing so but equally motivated to improve where needed.

Audits, by design, are only a snapshot in time, and the VPD has done work that strengthens performance management, quality, economy, efficiency and effectiveness outside the audit period that is not reflected in this report. Highlights of this work are the 2021 Budget Appeal, 2017 Operational Review, 2014 Resource Allocation Review, 2007 Operational Review, 2004 Staffing Review and the annual VPD budget presentations the Chief Constable delivers to City Council. Each of these have helped us improve, and we look for this latest report to do the same.

Measuring performance in the policing sector can be challenging. Outcomes are often more difficult to quantify than outputs. Actions and initiatives to prevent violence, deter crime, improve road safety, reduce disorder and improve mental health can take time longer than regular reporting cycles to show their true effectiveness. It is therefore challenging to apply in a police setting some of the academic theory mentioned in the OAG's audit report. Further context regarding the existing VPD organizational performance management framework is summarized in what follows.

We wish to thank Auditor General Mike Macdonell and the rest of the OAG team who worked with the Board and VPD to gather information, answer questions and provide relevant documentation in support of the audit. We appreciate the time and dedication the OAG committed to this process as the VPD and Board take the next steps to consider the report carefully and work together on an implementation plan.

As we begin this important work, we know we are starting from a good position. Each and every day the VPD does an exceptional job keeping residents and visitors to Vancouver safe. This should be recognized and is what monitoring performance goals and measures, and further improving policing in ever-changing circumstances, is meant to support.

**Frank Chong**

Chair, Vancouver Police Board

**Adam Palmer**

Chief Constable, Vancouver Police Department

***The VPD has a robust performance measurement framework.***

The VPD has a robust and comprehensive performance measurement framework which entails several separate, yet inter-related, reporting processes to the Board which focus on a prioritized, relevant list of key performance indicators (KPI) that help guide policing efforts and assess performance. These KPIs are regularly reported to the Board and the public. The Board is provided with the following reports:

- multi-year Strategic Planning;
- annual Strategic Business Plan including mid-year and annual Report-Back
- VPD Annual Report;
- macro-level quarterly Public Safety Indicators (PSI) reports;
- annual Crime Severity Index (CSI) report;
- CompStat reports;
- annual Street Checks audit report;
- quarterly Professional Standards Section (PSS) reports;
- Community Satisfaction Survey Results;
- Employee Job Satisfaction Survey Results;
- Compliments reports;
- various Human Resources Section (HR) reports, such as quarterly Vacancy reports, Exit Interview Metrics reports, Sworn Member Diversity Demographics Summary reports, Civilian Professional Hiring & Attrition Summary reports, Sworn Member Gender reports, Police Hire Statistics;
- Equity, Diversity & Inclusion (EDI) reports;
- *Community Matters* reports;
- Strategic Issues reports;
- various Financial reports, such quarterly Budget Variance reports, annual Operating Budget and Capital Budget reports, annual Police Charge Out Rates report, annual Administrative Fees for Service report, quarterly Overtime reports;
- various other update reports to Board committees;
- quarterly Support Services, Investigations, and Operations Division reports;
- monthly Chief Constable's reports, which include a Crime Trends update, Strategic Plan and Business Plan update, Public Affairs update, and Mental Health Unit update,
- etc.

The wide array of performance reports listed above collectively capture most of the standardized key performance indicators outlined in the 2019 Canadian Police Performance Metrics Framework, which has been endorsed by the Canadian Association of Chiefs and Police (CACCP). They also reflect many of the different "examples of dimensions of policing in a public value scorecard" listed on page 14 of the OAG's report (e.g., "Reduce criminal victimization"). Each of the reports are also linked to one or more of the VPD's overarching strategic goals.

One of the challenges that the VPD has been facing is evolving expectations, requirements and standards. This has resulted in changing reporting requirements and demands over time. Various performance measurement considerations have historically been prescribed by, or discussed with, the Board. Over various intervals in the past two decades, at the direction of the Board, there

are many examples where different measures were introduced or dropped from the VPD's quarterly KPI/PSI reports. For example, the VPD used to report on clearance rates and bank robberies, but no longer does as part of the PSI report. On the other hand, metrics related to *Mental Health Act* (MHA) apprehensions were added in 2014. These changes were either requested by the Board or recommended to the Board by the VPD and enacted with the Board's concurrence. Clearance rates are reported monthly as part of the CompStat report, which is provided to the Board.

Section 26(5) of the BC *Police Act* stipulates that the Chief Constable "must report to the municipal police board each year on the implementation of programs and strategies to achieve the priorities, goals and objectives", which the VPD's annual strategic business planning process has been specifically designed to accomplish. In reporting back on its strategic activities through the strategic business planning process, the VPD has provided commentary linking the progress and results of strategic activities towards the achievement of overarching strategic goals and related key desired outcomes. "The focus on activity tracking" referred to in paragraph 84 of the OAG's report applies to the Strategic Business Planning process but it does not apply to the VPD's overall performance management framework, which includes many other quantitative reports that focus on high-level outcomes such as the quarterly PSI reports, annual CSI report, and many others.

The quarterly PSI Report includes multi-year trend data analysis and prior-period results based on various measures, including but not limited to: crimes reported to police, priority 1 response times, and calls for service. These organizational performance metrics are listed explicitly in the 2019 Canadian Police Performance Metrics Framework. Public satisfaction is another outcome measure and the VPD reported on it extensively as part of the 2022 VPD Community Satisfaction Survey results. The VPD's mental health reporting provide numerous performance results on VPD efforts to support and address public mental health outcomes, while the various HR reports provide numerous performance indicators regarding organizational support and development initiatives. Financial performance results are routinely provided by the Financial Services Section, and so forth.

As stipulated in paragraph 26 of the OAG's report: "Performance management is one tool among many (e.g., enterprise risk management, financial management, strategic planning) through which an organization can demonstrate accountability for economy, efficiency and effectiveness." The VPD's annual strategic business planning process is not on its own intended to provide a complete picture of economy, efficiency and effectiveness.

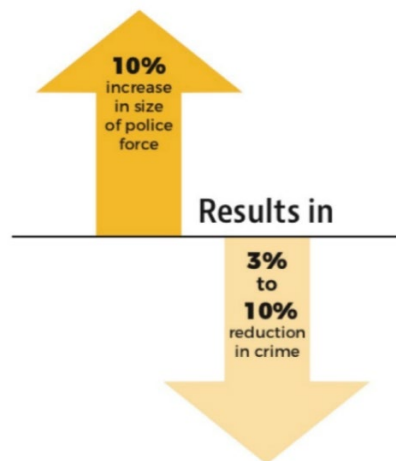
Overall, the combined performance reporting activities of the VPD are designed to demonstrate efficiency, effectiveness, and economy towards the achievement of strategic priorities and related outcomes as well as to guide VPD management and Police Board decision-making or planning.

***Police performance measurement is a complex area.***

The OAG's recommendations are calling for a "public annual performance report" (Recommendation #3) intended to "connect performance-related data" and "help draw conclusions about organizational performance" (Recommendation #2 – Last bullet). The application of these theoretical principles to policing is very complex.

The OAG's findings and recommendations suggest that a clear, decisive pathway can be drawn between individual activities, short-term results and long-term strategic outcomes (first bullet under paragraph 99). Police performance management is a complex area lacking widely accepted or established best practices for monitoring and evaluating quality, economy, efficiency, or effectiveness to the extent envisioned by the OAG. This is recognized in paragraph 27 of the OAG's report: "performance management in policing is at an earlier stage of maturity, with limited guidance and some debate over the best practices for monitoring and evaluating the effectiveness of policing services. [...] There are few widely accepted benchmarks and no commonly applied set of key performance metrics for agencies to use."

Police outcomes are more difficult to quantify than police outputs, but there is persuasive evidence that policing contributes to prevent violence, deter crime, improve road safety, reduce disorder, and improve mental health outcomes.<sup>16</sup>



Source: [More Cops, Less Crime \(johnlocke.org\)](https://www.johnlocke.org/more-cops-less-crime-2/).

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<sup>16</sup> See, for example:

More Cops, Less Crime (2022) – <https://www.johnlocke.org/more-cops-less-crime-2/>  
 U.S. Council of Economic Advisors (2016) – <https://obamawhitehouse.archives.gov/the-press-office/2016/04/23/cea-report-economic-perspectives-incarceration-and-criminal-justice>

The bottom line is that police can impact key outcomes such as crime and disorder trends and road safety, KPIs which are already tracked on an ongoing basis as part of the quarterly PSI reports.

Similarly, most of the performance metrics mentioned throughout the OAG's report (e.g., paragraph 33) are already analyzed and reported as part of the VPD's performance measurement framework. This includes but is not limited to: crime rates, crime severity index, calls for service, response time, public satisfaction, fear of crime, and employee satisfaction.

***There is a growing recognition that performance targets can be counter-productive.***

Based on Police Board direction and with the Police Board's endorsement, the VPD's overall corporate performance measurement approach has specifically moved away from the past practice of setting rigid, arbitrary organizational metric targets. One important reason why the VPD and Police Board have jointly moved away from rigid arbitrary targets historically is to prevent the misinterpretation or misuse of VPD metrics in the absence of any proper context.

Target-setting has not achieved consensus within the business field and is especially difficult to accomplish in policing because "police organizations control many of the factors that create outputs, while many of the factors that shape outcomes lie outside the boundaries of the organization."<sup>17</sup> The VPD's current approach reflects a growing understanding that "[companies that rigidly adhere to traditional approaches to goal setting may be driving their business in the wrong direction.](#)" A similar conclusion was arrived at by a [2015 Review](#) conducted within the policing context in the United Kingdom.

These considerations, as well as various societal and socio-economic macro trends, led the VPD and Police Board to move away from hard targets as an organizational performance measure during the finalization of the 2017-2021 Strategic Plan. This Plan did have goals to improve road safety, fight violent crime, and combat property crime – and these came with the implicit understanding that reductions in crime or quantifiable improvements to road safety would be the measurement of organizational success in achieving these goals. The Board simply did not want to entrench an arbitrary target that external forces might prevent the VPD from achieving.

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<sup>17</sup> Mark Moore and Anthony Braga (2003). *The "Bottom Line" of Policing*. Police Executive Research Forum (PERF), page 4.  
[https://www.policeforum.org/assets/docs/Free\\_Online\\_Documents/Police\\_Evaluation/the%20bottom%20line%20of%20policing%202003.pdf](https://www.policeforum.org/assets/docs/Free_Online_Documents/Police_Evaluation/the%20bottom%20line%20of%20policing%202003.pdf)

The Board's philosophy of not placing arbitrary targets to strategic goals (in the 2017-2021 Strategic Plan) continued into the 2022-2026 Strategic Plan; however, there still was the commitment from the Board and the VPD to quantify as much as possible the efforts aimed at achieving strategic goals.

***The VPD is a leader in Canadian policing around data-driven, evidence-based policing.***

The collection of data and its analysis for the purpose of measuring organizational performance has been carefully deliberated between the VPD and the Board at various intervals over the past two decades. The VPD is a leader in Canadian policing around data-driven, evidence-based policing. This is supported by the following quotes from the independent consultants engaged by the Province to review the VPD's 2021 budget appeal submission:

*"We reviewed a series of strategic, business, and corporate plans used to provide strategic guidance to the VPD management team. These plans were authored by the Vancouver Police Department, the Province of British Columbia, and the City of Vancouver. Our analysis determined that until 2021, the VPD was able to meet or exceed all of the benchmarks they set for themselves or committed to addressing as outlined within these plans. Given that the VPD is the largest municipal police service in the Province of British Columbia, we were not surprised by this finding. Historically, the Department is consulted by many public safety stakeholders within North America and used as a best practice. The VPD also plays a leading role in helping the Province of BC and City of Vancouver establish service level and policing standards. We also found that the VPD's structure and management style lends itself to providing strong leadership, direction, and public accountability in all aspects of their work. This level of accountability and transparency also enabled us to source many years' worth of information deemed pertinent to our review. We also concluded that to address concerns raised by various national and local stakeholders regarding the cost of policing over the years, the VPD has streamlined their operation to ensure that the service provided is done so as efficiently as possible."* (page 7 of the [Lépine report](#))

*"Overall, we concluded that the Vancouver Police Department and the Vancouver Police Board have a strong financial management framework in place. We observed a culture of strong governance oversight, appropriate financial policy and procedures, robust budget building and financial reporting processes and an internal and external audit function in place. Expenditures relating to specific programs and service delivery and the health and wellness of officers are regularly reported and monitored."* (page 2 of the [Inverleith/Lockie report](#))

*“We found that the VP Board governance model provided strong financial oversight of the VPD. [...] We found that financial policies and procedures were appropriate and have no concerns with them. [...] We found that there is a robust process in place which allows both parties to fully engage on key budget matters.”* (page 4 of the [Inverleith/Lockie report](#))

*“We found that the VPD and VP Board demonstrate strong financial reporting processes.”* (page 8 of the [Inverleith/Lockie report](#))

*“We believe that over the past 15 years, the VPD has not shied away from any undertaking to conduct their own reviews and make changes where possible. This is demonstrated in both the 2007 and 2017 Operational Reviews and response to any number of Provincial reviews and enquiries over this same period.”* (page 7 of the [Lépine report](#))

Each and every day, VPD officers and civilian professionals work to keep the public safe and make Vancouver the safest major city in Canada, leveraging performance goals and measures as continuous improvement tools to provide excellent policing with integrity, compassion, and respect in an ever-evolving and complex environment.

The VPD continuously strives to keep crime down, enhance public safety, and support the community. As of 2024, crime in Vancouver is down significantly. For example:

- Violent crime is down by 7.0% year-to-date as of 2024 Q2. Sexual offenses decreased by 12.2%. Overall assaults (all assault types) have decreased by 7.3%. Serious assaults (level 2 and 3) decreased by 17.8%.
- Property crime is down by 10.3% year-to-date.
- Overall crime is down by 7.4% year-to-date.
- According to the latest available data from Statistics Canada, the 2023 Violent Crime Severity Index (CSI) was already down 2.8% compared to 2022.

These positive outcomes were achieved through effective and efficient policing practices, including intelligence-led policing, the use of leading-edge technology, and community-focused activities. They wouldn't have been possible without the Vancouver Police Board's and City Council's ongoing support.



## Auditees' Action Plan

### Exhibit 2: Auditee Action Plan

Recommendation	Board/ VPD Response and Next Steps	Responsibility	Target Date
<p><b>Recommendation 1</b></p> <p>The Vancouver Police Board should revisit the performance-related information it requires from the Vancouver Police Department to effectively carry out its oversight responsibilities and:</p> <ul style="list-style-type: none"> <li>• Set expectations with the Department for the level of performance that should be demonstrated through the delivery of business plans;</li> <li>• Work with the Department to develop and approve the Department's key performance indicators (KPIs) and the performance measures that would be most appropriate in assessing its performance (e.g., baselines, targets and benchmarking); and,</li> <li>• Develop guidelines for the VPD's reports to the Board that demonstrate the Department's service quality, economy, efficiency and effectiveness in achieving</li> </ul>	<p><b>The Board agrees with the recommendation.</b></p> <p>Action:</p> <ol style="list-style-type: none"> <li>(1) The Board and VPD will hold a joint workshop to clarify the reports and information the Board requires to assess performance in areas it oversees.</li> <li>(2) Review and prioritize the goals and objectives set out in the VPD Strategic Plan, <i>Police Act</i> and Provincial Policing Standards to identify and/or clarify baselines, metrics and benchmarks for measuring performance.</li> <li>(3) Develop guidelines for reports prepared for the Board to ensure reporting on quality, economy and effectiveness of services, particularly in regard to the following strategic priorities:               <ol style="list-style-type: none"> <li>a. Serving the Community</li> <li>b. Community Safety</li> </ol> </li> </ol>	<p>Board</p> <p>Governance Committee</p> <p>Standing Committees on Governance, Finance and Risk, Human Resources, and</p>	<p>Q4 2024</p> <p>Q4 2025</p> <p>Q4 2025</p>

<p>each of its strategic goals, as well as the Department's stewardship of financial resources.</p> <p>The Vancouver Police Board Governance Manual should also be updated to reflect changes made from implementing this recommendation.</p>	<p>c. Community Well-Being</p> <p>d. Supporting VPD's People</p> <p>Update the Board's Governance Manual to reflect changes made to implement the OAG's recommendations.</p>	<p>Stakeholder Engagement</p> <p>Board</p>	<p>Q4 2025</p>
<p><b>Recommendation 2</b></p> <p>In alignment with the expectations and guidelines set out by the Board, and building upon what is already in place, the Vancouver Police Department should update its approach to performance measurement to:</p> <ul style="list-style-type: none"> <li>• Develop, monitor and establish regular reporting on a finite list of prioritized and meaningful (i.e. key) performance indicators which balance input, activity, output and outcome measures and are generally consistent over time in order to understand trends, assess impacts and demonstrate the economy, efficiency and effectiveness of its service delivery;</li> <li>• Establish performance expectations;</li> <li>• Identify which of its desired outcomes are measurable and develop processes to</li> </ul>	<p><b>The VPD and Board agree with the overall recommendation, with some caveats, and consider that the VPD is already meeting many of the suggestions from the OAG.</b></p> <p><b>The VPD and Board agree that it is important to rely on performance indicators to track trends and monitor economy, efficiency and effectiveness.</b></p> <p>Action:</p> <ol style="list-style-type: none"> <li>(1) Create an inventory of existing VPD reports that set and track performance.</li> <li>(2) Prioritize reports that set and track performance.</li> <li>(3) Identify and highlight areas where performance is particularly challenging to measure (e.g., time, factors external to the VPD).</li> <li>(4) Establish regular reporting on a refined and finite list of prioritized and meaningful key performance indicators (KPIs) and</li> </ol>	<p>Chief Constable</p> <p>Board and Chief Constable</p> <p>Chief Constable</p> <p>Board</p>	<p>Q1 2025</p> <p>Q2 2025</p> <p>Q2 2025</p> <p>Q4 2025</p>

<p>measure and report progress against a selection of these outcomes;</p> <ul style="list-style-type: none"> <li>• Better leverage financial information to assess the effective and efficient use of its resources; and,</li> <li>• Connect performance-related data across its various reports, where appropriate, to help draw conclusions about organizational performance.</li> </ul> <p>The Vancouver Police Department should document its key performance indicators (KPIs) and performance measures and how these indicators map against goals and desired outcomes as well as the processes used to track, assess and demonstrate results in its performance measurement framework.</p>	<p>performance measures derived from existing and new reports.</p> <p>(5) Identify goals and desired outcomes for the 2027-2031 Strategic Plan and adjust (if necessary) KPIs and performance measures accordingly.</p> <p>(6) The VPD will continue to work with the Board to further address any related Board direction going forward.</p> <p>Discussion: The VPD does have a finite list of prioritized, high-impact and meaningful KPIs. These KPIs are regularly reported to the Board and the public as part of the VPD's performance measurement framework.</p> <p>As noted by the OAG, the quarterly macro-level Public Safety Indicators (PSI) reports include multi-year trend data analysis and prior-period results based on various measures, including but not limited to: crimes reported to police, <i>Mental Health Act</i> apprehensions, motor vehicle collisions that resulted in injury, priority 1 response times, and calls for service. These organizational performance metrics are high-level examples of outcome, output, and input measures.</p> <p>The annual Crime Severity Index (CSI) report also includes extensive benchmarking against other Canadian police jurisdictions, multi-year trends, and prior-period results.</p>	<p>Board and Chief Constable</p> <p>Board and Chief Constable</p>	<p>Q2 2026</p> <p>Ongoing</p>
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	<p>Public satisfaction and fear of crime are other outcome measures that the VPD reported on extensively over the years, most recently as part of the <a href="#">2022 VPD Community Satisfaction Survey</a> results.</p> <p>The VPD also reports semi-annually on the progress and results of activities supporting its strategic goals, most recently as part of the <a href="#">2023 Mid-year Report Card</a> (October 2023) and the <a href="#">2023 Year-end Report Back</a> (April 2024).</p> <p>The aforementioned reports collectively capture many of the standardized key performance indicators outlined in the 2019 Canadian Police Performance Metrics Framework. Many of the VPD's performance indicators are listed explicitly in paragraph 33 of the OAG's report as examples of "traditional, direct measures of police performance".</p> <p>In recent years, the VPD has provided commentary linking the progress and results of strategic business planning activities towards the achievement of overarching strategic goals and related key desired outcomes. The VPD sees value in streamlining its desired outcomes and further evolving processes to measure and report progress towards these key outcomes.</p> <p>The most recent Board-approved <a href="#">2023 Strategic Business Plan Year-End Report-Back</a> (dated April</p>		
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	<p>25, 2024) included noteworthy metrics provided against a number of key desired outcomes in relation to each overarching Strategic Goal. While this 2023 Report-Back falls outside of the OAG's audit period, it reflects what the VPD intends to report back to the Police Board in the foreseeable future.</p>		
<p><b>Recommendation 3</b></p> <p>To strengthen meaningful public accountability and transparency, the Vancouver Police Department should ensure its public annual performance report includes reporting on actual results against planned results, performance successes and shortfalls (where applicable) and key performance indicators (KPIs).</p>	<p><b>The VPD and Board agree with the overall recommendation and consider that the VPD is already meeting many of the suggestions from the OAG.</b></p> <p>Action:</p> <ol style="list-style-type: none"> <li>(1) Finalize a policy or guidelines for refined annual key performance indicator (KPI) and performance measure reporting.</li> <li>(2) The Board and VPD will continue working together on performance management and reporting.</li> </ol> <p>Discussion: The VPD is publicly accountable and transparent. The most important elements of the VPD's performance measurement framework are all made publicly available already. These include:</p> <ul style="list-style-type: none"> <li>• <a href="#">multi-year strategic planning process</a>,</li> </ul>	<p>Board</p> <p>Board and Chief Constable</p>	<p>Q4 2025</p> <p>Ongoing</p>

	<ul style="list-style-type: none"> <li>• <a href="#">annual strategic business plans and year-end report-backs</a> monitoring the implementation of the strategic plan,</li> <li>• <a href="#">VPD's annual report</a>,</li> <li>• macro-level quarterly Public Safety Indicator (PSI) reports,</li> <li>• annual Crime Severity Index (CSI) report,</li> <li>• annual Street Checks audit,</li> <li>• <i>Community Matters</i> reports,</li> <li>• <a href="#">Community Satisfaction Survey reports</a>,</li> <li>• Equity, Diversity &amp; Inclusion (EDI) reports, and</li> <li>• various financial and HR reports.</li> </ul> <p>Collectively, these reports capture most of the standardized key performance indicators outlined in the 2019 Canadian Police Performance Metrics Framework.</p>		
<p><b>Recommendation 4</b></p> <p>The Vancouver Police Department should enhance its processes that support performance management by:</p> <ul style="list-style-type: none"> <li>• Strengthening its internal audit and evaluation capacities to assess whether</li> </ul>	<p><b>The VPD and Board agree with the recommendation, with some caveats, and consider that the VPD is already meeting many of the suggestions from the OAG.</b></p> <p>Action: Subject to resource availability, the VPD will work to enhance its performance management processes by leveraging its internal audit capabilities, introduce process improvements</p>	<p>Chief Constable</p>	<p>2026 Q1 dependent upon additional resources</p>

<p>programs or functions are working as intended to achieve stated goals; and,</p> <ul style="list-style-type: none"> <li>• Introducing process improvements (e.g., automation and quality control), as needed, for data that the VPD will leverage as key performance indicators (KPIs).</li> </ul>	<p>where feasible, and automate the data analysis pipeline where appropriate.</p> <p>Similar to the OAG's audit recommendations around Enterprise Risk Management (ERM), additional resources may be required to implement fully this OAG recommendation.</p> <p>The VPD Audit Unit consists of two positions and is currently dedicated to meet VPD and Police Board demands, as well as mandatory audit requirements under the Provincial Policing Standards.</p> <p>The VPD is always looking for continuous improvement opportunities and will continue to look for areas where processes could be streamlined.</p>		
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## Appendix C: About the Audit

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This report presents the results of a performance audit conducted by the Office of the Auditor General for the City of Vancouver (OAG) under the authority of the *Auditor General By-Law No 12816*. All audit work was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements, set out in the CPA Canada Handbook – Assurance.

The Office of the Auditor General applies Canadian Standards on Quality Management, CSQMs 1 and 2, which require it to maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The OAG complies with the independence, other ethical requirements and rules of professional conduct of Chartered Professional Accountants of British Columbia (CPABC) applicable to the practice of public accounting and related to assurance engagements and the standards of conduct of the City of Vancouver.

### **Objective**

The objective of this audit was to determine if the Vancouver Police Board and the Vancouver Police Department implemented organizational performance management to demonstrate the quality, economy, efficiency and effectiveness of the department.

### **Period Covered by the Audit**

The audit covered the period of January 1, 2022 to July 31, 2023. The audit included materials produced prior to January 2022 that were used as policies, guidance, or administrative processes during the audit period. We conducted our examination work between August 2023 and July 2024, and completed the audit on October 21, 2024.

### **Audit Scope and Approach**

The scope of this audit included the Board and the VPD's policies, frameworks, guidelines, processes, reports, data and other documentation related to organizational performance management.

The scope of this audit did not include evaluating:

- The City's utilization of performance measures of other information provided to it by the VPD and the Board;
- The VPD's approach to individual employee performance management;
- Governance matters not related to organizational performance management;



- The quality, economy, efficiency, effectiveness or performance of specific police initiatives or services;
- The quality of the VPD's strategic plan and the steps taken to develop the plan, other than those tied to our audit findings; and,
- Testing the quality or integrity of the data that the VPD used for performance-related information (for example, data from PRIME, survey results, or financial data).

We used several methods to obtain sufficient and appropriate evidence. We conducted interviews with Board members and VPD staff responsible for organizational performance management and reviewed and analyzed the strategies and practices in place to support the Board and the VPD.

### **Audit Criteria**

A performance audit uses specific criteria that are determined in advance to assess how the department or program is performing in the area being examined. Criteria are intended to be reasonable expectations of how a program, operation, system or practice is managed to achieve intended results.

We used the following criteria in this audit:

**Exhibit 3: Audit Criteria**

Lines of Enquiry	Criteria
<b>Governance and Oversight of Performance Management</b>	The Vancouver Police Board sets clear, appropriate and well-understood expectations for the Vancouver Police Department for organizational performance management.
<b>Performance Management Framework</b>	<p>The Vancouver Police Department uses a comprehensive and relevant framework and corresponding set of performance measures to assess the quality, efficiency, effectiveness and economy of the department's service delivery.</p> <p>The Vancouver Police Department established clear and comprehensive processes for collecting, monitoring and reporting performance information.</p>
<b>Performance-based Reporting and Decision-making</b>	The Vancouver Police Department monitors and evaluates performance for progress against delivery of its plan and achievement of intended results.
	The Vancouver Police Department uses performance information to manage and improve performance and demonstrate accomplishments.

	<p>The Vancouver Police Department demonstrates accountability to the Board, the City, stakeholders and the public for its stewardship of public resources by providing meaningful reporting on performance.</p>
	<p>The Vancouver Police Board uses performance information in decision-making to ensure accountability, quality and efficiency of the Vancouver Police Department.</p>

The Vancouver Police Board and the Vancouver Police Department acknowledged their responsibility for the subject matter of this report and agreed with the suitability of the criteria we applied.

***Follow Up***

The recommendations within this report will be included as part of the OAG's semi-annual follow-up process agreed to by Council.