

**THE CORPORATION OF THE CITY OF LONDON**

**REPORT ON THE RESULTS OF APPLYING SPECIFIED  
AUDITING PROCEDURES FOR THE LONDON DOWNTOWN  
CLOSED CIRCUIT TELEVISION PROGRAM FOR THE YEAR  
ENDING DECEMBER 31, 2015**



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## REPORT ON SPECIFIED AUDITING PROCEDURES

To the Corporation of the City of London

As specifically agreed, we have performed the following specified auditing procedures set forth in the accompanying schedule in connection with the Code of Practice related to the London Downtown Closed Circuit Television Program for the year ending December 31, 2015.

Our engagement was performed in accordance with the Canadian generally accepted standards for specified auditing procedures engagements.

We make no representation regarding the appropriateness and sufficiency of the specified auditing procedures. These specified auditing procedures do not constitute an audit or review and therefore we are unable to and do not provide any assurance on the financial information and related data assessed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported. The attached findings relate only to the elements, accounts, items or financial information in the specified procedures and do not extend to any of The Corporation of the City of London's financial statements taken as a whole.

Our report is intended solely for the Management of the Corporation of the City of London and should not be distributed or used by parties other than the Corporation of the City of London.

Chartered Professional Accountants, Licensed Public Accountants

March 31, 2016

London, Canada

## SCHEDULE

### SPECIFIED AUDITING PROCEDURES AND FINDINGS

- 1 Obtain and read the “Code of Practice” dated December 13, 2004, related to the London Downtown Closed Circuit Television Program.

*We have obtained and read the Code of Practice dated December 13, 2004.*

- 2 Ensure that adequate camera monitoring staff are present at the time the specified audit procedures are being performed.

*At least one camera monitoring staff was present each time that we entered the security office while the specified audit procedures were being performed, as required by the Code of Practice.*

- 3 On a monthly basis, select a sample of four recordings, each for a 15 minute period, from 17 cameras located in the City of London downtown core. Review the recordings for compliance with Section 12 of the Code of Practice for camera use and ensure the recordings have not monitored individuals in any manner that would constitute a violation of the Code of Practice.

*KPMG selected four recordings from each month of the year with the exception of January, 2015 during which no sample was chosen. We have instead selected 4 additional recordings from the month of February, 2015 (8 in total).*

*The October, 2015 sample requested by KPMG was not available for testing. KPMG instead selected 4 additional recordings from December, 2015 (8 in total). The total sample selected is 48 recordings.*

*We have noted a number of instances where the recordings that were provided to us differed from the samples that were requested. These instances are described below:*

1. *Wednesday October 28, 2015 – Cameras 5, 10, 9, 16 – KPMG did not receive any of the requested segments for this day (as discussed above).*
2. *Wednesday November 4, 2015 – Cameras 8, 13, 15 – The segments provided to KPMG were from November 5, 2015.*
3. *Thursday December 17, 2015 – Cameras 2, 10, 13, 14 – KPMG was provided with these recordings from December 20, 2015 as Management indicated that there was a technical issue with the cameras that made it so the burns would not work for the original date chosen.*
4. *Friday December 18, 2015 – Cameras 3, 11, 14, 17 – KPMG was provided with these recordings from December 20, 2015 as Management indicated that there was a technical issue with the cameras that made it so the burns would not work for the original date chosen.*

*We have noted that all recordings that we were able to review are in compliance with Section 12 of the Code of Practice for camera use.*

*KPMG notes that the segments reviewed for cameras 13 and 14 on December 20, 2015 did not mask residential dwellings. The lack of masking constitutes a violation of Section 9 of the Code of Practice for camera use and has been discussed with management.*

4 Obtain the camera monitoring logbook and review for the following information:

- a) Reported incidents were properly recorded in accordance with Section 16 of the Code of Practice

*We have examined the camera monitoring logbook and noted that reported incidents were recorded in accordance with Section 16 of the Code of Practice.*

- b) Only authorized staff had access to the Security Office

*We have examined the camera monitoring logbook and noted that only authorized staff had access to the Security Office during the period of January 1, 2015 to December 31, 2015.*

- c) Recorded information was released according to the Code of Practice requirements for release of information contained in section 15 of the Code of Practice.

*We have examined the camera monitoring logbook and noted that recorded information was released according to the Code of Practice requirements for release of information.*