

THE CORPORATION OF THE CITY OF LONDON

**REPORT ON THE RESULTS OF APPLYING AGREED-UPON PROCEDURES FOR
THE LONDON DOWNTOWN CLOSED CIRCUIT TELEVISION PROGRAM FOR THE
YEAR ENDING DECEMBER 31, 2022**



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AGREED-UPON PROCEDURES REPORT

To the Corporation of the City of London

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of performing the agreed-upon 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 ended December 31, 2022 (“Subject matter”) (“Purpose”) and may not be suitable for another purpose.

Responsibilities of the Engaging Party

The Corporation of the City of London has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Corporation of the City of London is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner’s Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, *Agreed-Upon Procedures Engagements*.

An Agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Corporation of the City of London and reporting the findings, which are the factual results of the agreed-upon procedures performed.

We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.



Professional Ethics and Quality Management

We have complied with ethical requirements, including those pertaining to independence, relevant to assurance engagements in Canada. Our firm applies Canadian Standard on Quality Management 1, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Procedures and Findings

We have performed the procedures described below, which were agreed upon with the Corporation of the City of London

- 1 Obtain and read the “Code of Practice” dated January 30, 2013, related to the London Downtown Closed Circuit Television Program.

KPMG obtained and read the Code of Practice dated January 30, 2013. KPMG confirmed with Mike Bessegato – Manager of Corporate Security, that there have been no updates to the document.

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

KPMG observed at least one camera monitoring staff was present in the camera room 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 a total sample of 48 recordings for testing throughout the year.

During the year, there were three instances where the City was not able to burn the footage for the dates and times that were randomly selected, as follows:

Finding 1: There was missing footage on February 17, 2022. The video was not burned because the request for the burn was provided on a Friday and the technician did not receive it until the Monday. Alternate dates were requested and provided.



Finding 2: There was missing footage on July 31, 2022. The video was not burned due to staff being on holiday and replacement personnel not receiving the burn request in time. Alternate dates were requested and provided.

Finding 3: There was missing footage on November 15 and November 17, 2022. The City was not able to burn the footage due to the City server being down and needing to be repaired. We understand from Management that the server suffered a catastrophic failure resulting in a total server replacement and was fixed on November 18, 2022.

We have noted that all recordings reviewed are in compliance with Section 12 of the Code of Practice for camera use.

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 digital logbook. KPMG 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 digital logbook and noted that only authorized staff had access to the Security Office during the period of January 1, 2022 to December 31, 2022.

- 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 digital logbook and noted that recorded information was released according to the Code of Practice requirements for release of information.

Chartered Professional Accountants, Licensed Public Accountants

London, Canada

January 13, 2023