

# **Bribery & Corruption Within Law Enforcement in Canada**

Research Project for Emerging Issues/Advanced Topics

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For Prof. Leonard Brooks

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## 1.0 Executive Summary

An RCMP study completed in 2007 covering documented cases of law enforcement corruption from January 1, 1995 through December 31, 2005 found 322 incidents of corruption within the national police forces in Canada.<sup>1</sup> The most common type of corrupt behaviour was inappropriate use of police information followed by fraud, misuse of police officer status, and theft and interference with the judicial process.<sup>2</sup> Numerous cases of improperly sharing police information involved misuse of confidential details in police databanks, sometimes to family, friends or known criminals.<sup>3</sup> Fraud cases often included doctored expense claims or abuse of government credit cards.<sup>4</sup> Examples of interference with the judicial process involved ticket fixing, perjury, falsifying evidence or protection of illegal activities. Twelve incidents involved organized crime and another 20 included officers dealing with known criminals.<sup>5</sup>

In any job, there is always the possibility of corruption. Corruption can occur when the oversight and internal controls are lacking or ineffective. Law enforcement officers are very similar to civilians working as employees in any company, if they lack integrity and are aware of opportunities to personally gain from a situation, they may take this opportunity as there is a belief that they will not be caught. Similar to the fraud triangle, if there is pressure on the police officer such as financial difficulties, and they have the opportunity to commit a wrongdoing, they may rationalize their actions and can be involved in corrupt activities. The difference between

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<sup>1</sup> The Canadian Press (2014, May 18). Hundreds of cases of police corruption, RCMP study says. *CBC News*. Retrieved from <https://www.cbc.ca/news/canada/manitoba/hundreds-of-cases-of-police-corruption-rcmp-study-says-1.2646928> Accessed on May 21, 2019.

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

<sup>5</sup> Ibid.

individuals in society and police officers is that police have been given more authority such that they protect and serve our communities by adhering to their Police Acts, Code of Ethics and following the appropriate guidelines.

The purpose of this paper is to gain a further understanding of the duties and responsibilities of police officers and the oversight of law enforcement. Due to police oversight, complaints that are brought against law enforcement by civilians are sent to the appropriate agencies where they are reviewed and if substantiated, appropriate actions will be taken, such as charges against the officer in question. This paper will discuss various cases that involved corruption in law enforcement and how Investigative and Forensic Accounting can play a role in aiding these investigations. There will also be a discussion on preventative and detective measures that can be taken to reduce corruption in law enforcement as well as the effects of this type of corruption for law enforcement and the community.

## 2.0 Scope of Review

### Content Reviewed

The content in this paper was obtained through the following materials:

- Canadian Legal Information Institute (CanLii) searches
- Online searches of Police Service Units
- Newspaper articles
- Police reports by RCMP and Toronto Police Service Unit regarding corruption within the Police force
- Interviews conducted with the following individuals:
  - **Brian Tario, CFI** is a Partner with MNP's Thunder Bay office. He is responsible for investigations in the area of due diligence and background inquiries, fraud, theft, secret commissions, foreign corruption, money laundering and the assessment of risk for client businesses across Canada. Mr. Tario is a former member of the Royal Canadian Mounted Police where he was involved in numerous national and international investigations involving money laundering, white collar crime, gambling, drugs, smuggling and the proceeds of crime. Mr. Tario was an undercover officer in the RCMP and operated a currency exchange business in downtown Vancouver for a period of two years. The operation focused on disrupting money laundering activity for major criminal organizations involved in smuggling and the drug trade. During the course of the operation, more than \$41 million was exchanged.
  - **Navjeet Vaid, CPA, CA, DIFA, CFF** is a Senior Manager with MNP's Investigative and Forensic Accounting group in Toronto. Drawing on more than 11 years of audit,

tax and forensic investigation experience, Mr. Vaid helps clients deal with complex financial matters including forensic accounting, financial investigations, fraud detection and deterrence and asset tracing. Mr. Vaid has extensive knowledge and experience in the areas of forensic investigation and litigation support. His expertise includes both criminal and civil matters involving employee misconduct, insurance claims, asset misappropriation, shareholder disputes, breach of trust & fiduciary duty, proceeds of crime, personal bankruptcy, matrimonial disputes, shareholder oppression and other contract related matters.

- **John J. Pollard** is employed with Attorney General, registered with Ontario Treasury Board. His position title is Assistant Crown Attorney. John Provides legal advice to police as they investigate criminal offences, conducts bail hearings, and screens charges to determine the appropriate method of proceeding and the possible outcome. John is part of the Guns and Gang Support Unit.
- **Dwayne King, CAMS-FCI, CFCS, CFE, CBP** is a member of Grant Thornton's AML Advisory practice. Prior to working at Grant Thornton, Mr. King managed a team of 26 investigators as part of the Global Anti-Money Laundering Department for TD Bank. Mr. King also has 26 years of experience in Law Enforcement which includes over 8 years investigating Money Laundering and Proceeds of Crime. He is a court qualified Money Laundering expert. Mr. King has received his designation as an Advanced Financial Crimes Investigative Specialist (CAMS – FCI), a Certified Anti Money Laundering Specialist (CAMS), a Certified Financial Crimes Specialists (CFCS) and a Certified Bitcoin Professional (CBP).



## Methodology

- Researched and reviewed publicly available information regarding corruption in policing.
- Reviewed legal cases of police corruption and allegations made against officers by civilians.
- Analyzed statistics of employment of police officers, allegations against police, and convictions of police officers.
- Reviewed cases involving misconduct of police officers through provincial police oversight agencies' websites.
- Interviewed former police officers, assistant crown attorney, and IFA's involved in police corruption cases.

## 3.0 Background

### 3.1 Definitions

Prior to looking at the topic at hand, we will review certain definitions that will be used multiple times throughout this paper. Definitions will be presented according to the Merriam-Webster dictionary as well as the Criminal Code of Canada.

#### **Bribe:**

Merriam-Webster dictionary – is defined as “money or favor given or promised in order to influence the judgment or conduct of a person in a position of trust; something that serves to induce or influence.”

Criminal Code – Section 120, in the context of being a police officer, “Everyone is guilty of an indictable offence and liable to imprisonment for a term not exceeding fourteen years who:

- (a) being a justice, police commissioner, peace officer, public officer or officer of a juvenile court, or being employed in the administration of criminal law, directly or indirectly, corruptly accepts, obtains, agrees to accept or attempts to obtain, for themselves or another person, any money, valuable consideration, office, place or employment with intent
  - i. to interfere with the administration of justice,
  - ii. to procure or facilitate the commission of an offence, or
  - iii. to protect from detection or punishment a person who has committed or who intends to commit an offence.”<sup>6</sup>

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<sup>6</sup> Criminal Code of Canada (R.S.C., 1985, c. C-46), Section 120.

## **Corruption:**

Merriam-Webster dictionary - “dishonest or illegal behavior especially by powerful people; inducement to wrong by improper or unlawful means; a departure from the original or from what is pure or correct.”.

The Criminal Code does not actually define the term “corruption”. Sections 119 to 149 of the Criminal Code contain offences that are all related to the administration of justice, such as the bribery of officers and judicial officers, fraud against the government, breach of trust by a public officer, municipal corruption, selling or purchasing office, and many more. Sections 379 to 427 include fraud-related offences as well as a private corruption offence known as secret commissions. Although this section will not analyze every offence that might fall under the widest definition of corruption, a closer look into a select number of offences that can be assimilated to corrupt acts will be given. Because the Criminal Code does not specifically define the term “corruption,” one way to assess what conduct falls under its reach is to determine what specific conduct is deemed illegal.<sup>7</sup>

## **Law Enforcement:**

Merriam-Webster dictionary - “the department of people who enforce laws, investigate crimes, and make arrests: the police”.

Criminal Code – Section 2, the definition of “peace officer” includes

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<sup>7</sup> Deloitte LLP. *Corruption in Canada: Definitions and Enforcement*, Page 17.  
[http://publications.gc.ca/collections/collection\\_2015/sp-ps/PS18-10-2014-eng.pdf](http://publications.gc.ca/collections/collection_2015/sp-ps/PS18-10-2014-eng.pdf) Accessed on May 20, 2019.

“(a) a mayor, warden, reeve, sheriff, deputy sheriff, sheriff’s officer and justice of the peace,

(b) a member of the Correctional Service of Canada who is designated as a peace officer pursuant to Part I of the Corrections and Conditional Release Act, and a warden, deputy warden, instructor, keeper, jailer, guard and any other officer or permanent employee of a prison other than a penitentiary as defined in Part I of the Corrections and Conditional Release Act,

(c) a police officer, police constable, bailiff, constable, or other person employed for the preservation and maintenance of the public peace or for the service or execution of civil process,

(c.1) a designated officer as defined in section 2 of the Integrated Cross-border Law Enforcement Operations Act, when

(i) participating in an integrated cross-border operation, as defined in section 2 of that Act, or

(ii) engaging in an activity incidental to such an operation, including travel for the purpose of participating in the operation and appearances in court arising from the operation,

(d) an officer within the meaning of the Customs Act, the Excise Act or the Excise Act, 2001, or a person having the powers of such an officer, when performing any duty in the administration of any of those Acts,

(d.1) an officer authorized under subsection 138(1) of the Immigration and Refugee Protection Act,

- (e) a person designated as a fishery guardian under the Fisheries Act when performing any duties or functions under that Act and a person designated as a fishery officer under the Fisheries Act when performing any duties or functions under that Act or the Coastal Fisheries Protection Act,
- (f) the pilot in command of an aircraft
  - (i) registered in Canada under regulations made under the Aeronautics Act, or
  - (ii) leased without crew and operated by a person who is qualified under regulations made under the Aeronautics Act to be registered as owner of an aircraft registered in Canada under those regulations, while the aircraft is in flight, and
- (g) officers and non-commissioned members of the Canadian Forces who are
  - (i) appointed for the purposes of section 156 of the National Defence Act, or
  - (ii) employed on duties that the Governor in Council, in regulations made under the National Defence Act for the purposes of this paragraph, has prescribed to be of such a kind as to necessitate that the officers and non-commissioned members performing them have the powers of peace officers; (*agent de la paix*)<sup>8</sup>

### 3.2 Law Enforcement Duties and Responsibilities

To provide insight regarding the duties and responsibilities of Police officers, we will review the Royal Canadian Mounted Police Act (R.S.C., 1985, c. R-10) (Federal), the Comprehensive Police Service Act 2019, S.O. 2019 (Ontario), Police Act [RSBC 1996] CHAPTER 367 (British Columbia), and Police Act Revised Statutes of Alberta 2000 (Alberta).

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<sup>8</sup> Ibid. Section 2.

Per section 18 of the Royal Canadian Mounted Police Act, “It is the duty of members who are peace officers, subject to the orders of the Commissioner,

(a) to perform all duties that are assigned to peace officers in relation to the preservation of the peace, the prevention of crime and of offences against the laws of Canada and the laws in force in any province in which they may be employed, and the apprehension of criminals and offenders and others who may be lawfully taken into custody;

(b) to execute all warrants, and perform all duties and services in relation thereto, that may, under this Act or the laws of Canada or the laws in force in any province, be lawfully executed and performed by peace officers;

(c) to perform all duties that may be lawfully performed by peace officers in relation to the escort and conveyance of convicts and other persons in custody to or from any courts, places of punishment or confinement, asylums or other places; and

(d) to perform such other duties and functions as are prescribed by the Governor in Council or the Commissioner.”<sup>9</sup>

Section 37 of the Royal Canadian Mounted Police Act states that “It is the responsibility of every member

(a) to respect the rights of all persons;

(b) to maintain the integrity of the law, law enforcement and the administration of justice;

(c) to perform the member’s duties promptly, impartially and diligently, in accordance with the law and without abusing the member’s authority;

(d) to avoid any actual, apparent or potential conflict of interests;

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<sup>9</sup> Minister of Justice. Royal Canadian Mounted Police Act (R.S.C., 1985, c. R-10), Section 18 <https://laws.justice.gc.ca/eng/acts/R-10/page-3.html#h-421036> Accessed on June 11, 2019.

- (e) to ensure that any improper or unlawful conduct of any member is not concealed or permitted to continue;
- (f) to be incorruptible, never accepting or seeking special privilege in the performance of the member's duties or otherwise placing the member under any obligation that may prejudice the proper performance of the member's duties;
- (g) to act at all times in a courteous, respectful and honourable manner; and
- (h) to maintain the honour of the Force and its principles and purposes.”<sup>10</sup>

Per section 82 of the Comprehensive Police Service Act in Ontario, the “the duties of a police officer include,

- (a) preserving the peace;
- (b) preventing crimes and other offences and providing assistance and encouragement to other persons in their prevention;
- (c) assisting victims of crime;
- (d) apprehending criminals and other offenders and others who may lawfully be taken into custody;
- (e) laying charges and participating in prosecutions;
- (f) executing warrants that are to be executed by police officers and performing related duties;
- (g) performing the lawful duties that the chief of police assigns;
- (h) completing training required by this Act or the regulations;
- (i) complying with the prescribed code of conduct; and

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<sup>10</sup> Ibid. Section 37.

(j) performing such other duties as are assigned to him or her by or under this or any other Act, including any prescribed duties.”<sup>11</sup>

The Police Service Act of Ontario has been amended prior to the 2019 version. The two versions prior to 2019 were 1990 and 2018. The difference between the 1990 and 2018 version are the following:

The 1990 version included “h) in the case of a municipal police force and in the case of an agreement under section 10 (agreement for provision of police services by O.P.P.), enforcing municipal by-laws” and “i) completing the prescribed training.”<sup>12</sup> Letters a) to g) were the same as the 2019 Police Service Act.

The 2018 version had amended the duties of an officer by eliminating h) in the above statement, changing the duty written as i) to h) and adding three additional points (i to k):

- h) completing prescribed training;
- i) complying with any investigations conducted by the Complaints Director, the SIU Director or the Inspector General;
- j) complying with the prescribed code of professional conduct; and
- k) performing such other duties as are assigned to him or her by or under this or any other Act, including any prescribed duties.”<sup>13</sup>

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<sup>11</sup> Queen’s Printer for Ontario. Comprehensive Ontario Police Services Act, 2019, S.O. 2019, c. 1 - Bill 68, Section 82. <https://www.ontario.ca/laws/statute/18p03a#BK54> Accessed on June 5, 2019.

<sup>12</sup> Queen’s Printer for Ontario. Police Services Act, R.S.O. 1990, c. P.15, Section 42. <https://www.ontario.ca/laws/statute/90p15#BK65> Accessed on June 5, 2019.

<sup>13</sup> Queen’s Printer for Ontario. Police Services Act, 2018, S.O. 2018, c. 3, Sched. 1, Section 110. <https://www.ontario.ca/laws/statute/18p03a> Accessed on June 5, 2019.



The 2019 Police Service Act has amended h) from “completing the prescribed training” to “completing the training required by this Act or the regulations” and has removed i) “complying with any investigations conducted by the Complaints Director, the SIU Director or the Inspector General” and amended j) from “complying with the prescribed code of professional conduct” to “complying with the prescribed code of conduct”.

The Progressive Conservative Party of Ontario had amended the 2018 Police Service Act as they believed this Act was “anti-police” when created by the Liberal government and it treated officers as “potential offenders”.<sup>14</sup> Since the significant change in the duties of an officer is the point that states officers must comply with investigations conducted by the police oversight agencies, it appears as though officers no longer are required to comply in these types of investigations. Per Ontario Attorney General, Caroline Mulroney, she states that is not the case. “Officers are still compelled to co-operate with an investigation, Mulroney said, but fines have been lowered for failure to do so. Under the previous government's legislation, officers could be fined up to \$50,000 and face a jail sentence of up to one year. Now, the fine is \$5,000 for a first incident, and \$10,000 for subsequent ones.”<sup>15</sup>

The province of British Columbia has the Police Act [RSBC 1996] CHAPTER 367. Section 34 of the Act that states: “The chief constable of a municipal police department has, under the direction of the municipal police board, general supervision and command over the municipal police department and must

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<sup>14</sup> CBC News (2019, February 19). *Attorney General announces major changes to Ontario's police oversight system.* <https://www.cbc.ca/news/canada/toronto/ontario-attorney-general-news-conference-1.5024326> Accessed on June 19, 2019.

<sup>15</sup> Ibid.

- (1) (a) exercise powers and perform duties assigned to the chief constable under and in accordance with this Act and any other enactment, and
  - (b) ensure compliance with the director's standards as they relate to the municipal police department.
- (2) The municipal police department, under the chief constable's direction, must perform the duties and functions respecting the preservation of peace, the prevention of crime and offences against the law and the administration of justice assigned to it or generally to peace officers by the chief constable, under the director's standards or under this Act or any other enactment.”<sup>16</sup>

In the province of Alberta, the Police Act states the duties of a police officer as

- “(1) Every police officer is a peace officer and has the authority, responsibility and duty
- (a) to perform all duties that are necessary
    - (i) to carry out the police officer ’s functions as a peace officer,
    - (ii) to encourage and assist the community in preventing crime,
    - (iii) to encourage and foster a co-operative relationship between the police service and the members of the community, and
    - (iv) to apprehend persons who may lawfully be taken into custody, and
  - (b) to execute all warrants and perform all related duties and services.”<sup>17</sup>

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<sup>16</sup> Queen’s Printer, Victoria, British Columbia, Canada. Police Act [RSBC 1996] CHAPTER 367, Section 34. [http://www.belaws.ca/civix/document/id/complete/statreg/96367\\_01#section15](http://www.belaws.ca/civix/document/id/complete/statreg/96367_01#section15) Accessed June 5, 2019.

<sup>17</sup> Alberta Queen’s Printer. Police Act Revised Statutes of Alberta 2000, Section 38. <http://www.qp.alberta.ca/documents/Acts/P17.pdf> Accessed on June 5, 2019.

Therefore, it is evident that across the provinces, the provincial police acts are somewhat similar in nature however, there are differences regarding emphasis on the main responsibilities of a police officer. In Ontario, there is a large list of duties for an officer and it includes officers adhering to the code of conduct. For British Columbia, duties are listed on one line and for Alberta, the list is more general and even includes having a relationship between the police and members of the community. The Royal Canadian Mounted Police Act, compared to the provincial police acts in the three provinces discussed, is the only one that discusses the responsibility of officers which includes that RCMP officers should be incorruptible, never seeking special privilege.

### 3.3 Mission Statements of Various Police Units

Although law enforcement in Canada adhere to codes and acts, such as the Code of Conduct and the previously mentioned Police Acts, each different police unit also adheres to its own set of values. The following are various mission statements, core values, and promises that the different police service units have written for their divisions.

The mission statement of the Royal Canadian Mounted Police (RCMP):

*“The RCMP is Canada's national police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities.”<sup>18</sup>*

The promise of the Ontario Provincial Police:

*“As an organization, the Ontario Provincial Police (OPP) commits to working continually to earn the confidence of the citizens of and visitors to Ontario—a confidence that will not be taken for granted. The OPP fulfills this commitment by providing the best and most professional service possible and by striving to build a culture of trust, and open and honest dialogue, with the communities it serves and among the people it employs. The organization commits to creating and sustaining a positive working environment in which all employees have equal opportunity to fulfill their potential within the profession.*

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<sup>5</sup> Royal Canadian Mounted Police (2006), Mission, Vision and Values.  
<http://www.rcmp-grc.gc.ca/about-ausujet/mission-eng.htm>. Accessed on June 8, 2019.

*Each OPP employee and volunteer appreciates the vital role he/she plays in protecting the fundamental rights of all people in Ontario. As such, each commits to always put the interests of the public and the OPP's Vision and Mission before any personal and private interests, and to demonstrate pride in his/her profession and the OPP through personal conduct that reflects a belief in OPP values and ethics.”<sup>19</sup>*

The Calgary Police Service have stated their values in their 2012-2014 business plan which includes the following:

*“Respect, honesty, integrity, fairness, compassion and courage”<sup>20</sup>*

Toronto Police core values include this statement:

*“Do the right thing: by acting professionally, with integrity, and without prejudice, even in the most challenging circumstances, when no one is watching, and on and off duty; holding others accountable to the same standards; challenging any inappropriate behavior; and asking ourselves, “Have I lived up to my word and values?”<sup>21</sup>*

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<sup>19</sup> Queen’s Printer for Ontario (2019). Who We Are, Ontario Provincial Police. <https://www.opp.ca/index.php?id=123> Accessed on June 8, 2019.

<sup>20</sup> Calgary Police Service. 2012-2014 Business Plan, Pg. 2. <https://www.calgary.ca/cps/Documents/business-plans-and-budgets/CPS-2012-2014-business-plan.pdf?noredirect=1> Accessed on June 8, 2019.

<sup>21</sup> Toronto Police Service (2019). Mission Statement and Core Values. <http://www.torontopolice.on.ca/mission-values.php> Accessed on June 8, 2019.

The values of the Hamilton Police Service unit states:

*“Integrity: We act with integrity in everything we do.”*<sup>22</sup>

The Sarnia Police mission statement includes the following extract:

*“Being honest and ethical”*<sup>23</sup>

The Ottawa Police unit have an Ethics Program and make the following statement on their website:

*“We are committed to having a highly ethical police service, to obtain public trust and maintain public confidence that we are an honourable, courageous and service-oriented police service.”*<sup>24</sup>

Each police service unit, through their mission statements and core values, provide a promise to their community. These promises are actions that go beyond the duties and responsibilities written in the Police Act. The majority of police units mentioned in this section have included integrity as a core value and doing the right thing.

These specific police divisions were selected to show their missions statements, core values, and promises as the cases that will be discussed later in this paper will include officers from these particular police service units.

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<sup>22</sup> Hamilton Police (2019). Mission, Vision & Values. <https://hamiltonpolice.on.ca/about/business-plan/missionvision-values> Accessed on June 8, 2019.

<sup>23</sup> Sarnia Police (2019). Mission Statement. <https://www.sarniapolice.com/about-sps/mission-statement/> Accessed on June 8, 2019.

<sup>24</sup> Ottawa Police (2019). About us. [https://www.ottawapolice.ca/en/About-Us.aspx?\\_mid\\_=16623#Ethics-Program](https://www.ottawapolice.ca/en/About-Us.aspx?_mid_=16623#Ethics-Program) Accessed on June 8, 2019.

### 3.4 Oversight of Police Officers

In Canada, there are police oversight agencies for Federal, Provincial, and Municipal jurisdictions. The following are all the agencies in Canada for Police oversight<sup>25</sup>:

***Alberta:***

- Alberta Law Enforcement Review Board (Provincial and Municipal)
- Alberta Serious Integrated Response Team (ASIRT) (Provincial and Municipal)
- Calgary Police Commission (Municipal: City of Calgary)
- Edmonton Police Commission (Municipal: City of Edmonton)

***British Columbia:***

- Office of the Police Complaint Commissioner (Provincial and Municipal)
- Independent Investigation Office (Provincial and Municipal)

***Manitoba:***

- Manitoba Law Enforcement Review Agency (LERA) (Provincial and Municipal)
- Manitoba Independent Investigation Unit (Provincial and Municipal)

***New Brunswick:***

- New Brunswick Police Commission (Provincial and Municipal)

***Newfoundland and Labrador:***

- Royal Newfoundland Constabulary Public Complaints Commission (Provincial and Municipal)

***Nova Scotia:***

- Nova Scotia Office of the Police Complaints Commissioner (Provincial and Municipal)

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<sup>25</sup> Office of the Police Complaint Commissioner (2017), British Columbia, Canada. Canadian Police Oversight Agencies. <https://opcc.bc.ca/canadian-police-oversight-agencies/> Accessed on June 8, 2019.

- Nova Scotia Serious Incident Response Team (Provincial and Municipal)

***Ontario:***

- Special Investigations Unit (Provincial)
- Ontario Office of the Independent Police Review (Provincial and Municipal)
- Ontario Civilian Commission on Police Services (Provincial and Municipal)

***Prince Edward Island:***

- Office of the Police Commissioner (Provincial and Municipal)

***Quebec:***

- Police Ethics Commissioner (Provincial and Municipal)

***Saskatchewan:***

- Saskatchewan Public Complaints Commission (Provincial and Municipal)

***Canada:***

- Commission for Public Complaints Against the RCMP (CPC) (Federal)
- Canadian Military Police Complaints Commission (MPCC) (Federal)

For the purpose of this report, as Ontario was found to have more cases of police misconduct than other Provinces and the cases are similar in nature, per search conducted within police oversight agencies' police investigation listings, therefore, this paper will take a deeper look into the Ontario police oversight agencies to explain their purpose.

For Ontario, the purpose of the three oversight agencies are as follows:

1. Special Investigations Unit (SIU) – “The SIU is a civilian law enforcement agency, independent of the police, that conducts criminal investigations into circumstances involving police and civilians that have resulted in serious injury, death or allegations of



sexual assault. In the course of its investigations, the Unit gathers and assesses evidence, and the Director of the SIU decides whether or not the evidence leads to the reasonable belief that a criminal offence has been committed.”<sup>26</sup>

2. Office of the Independent Police Review Director (OIPRD) – “responsible for receiving, managing and overseeing all public complaints about municipal, regional and provincial police in Ontario. In 2007, the Ontario legislature passed The Independent Police Review Act to create the Office of the Independent Police Review Director. The act amended the Police Services Act (PSA) and established new guidelines for public complaints. The act requires that the Director must never have been a police officer and that staff of the OIPRD cannot be serving police officers. This means that all employees of the OIPRD are civilians.”<sup>27</sup>
3. Ontario Civilian Police Commission (OCPC) – “an independent, quasi-judicial agency. It is one of five tribunals in the Safety, Licensing Appeals and Standards Tribunals Ontario (SLASTO) cluster. OCPC has two divisions: Adjudicative and Investigative. The divisions operate independently under one Registrar. The Adjudicative division is led by the Associate Chair and primarily deals with appeals of disciplinary matters; proposals to amalgamate, reduce or abolish existing municipal police forces; budgetary disputes regarding police services; and other functions. The investigative division is led by the Executive Chair and deals with investigations, inquiries and public complaints

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<sup>26</sup> Queen’s Printer for Ontario (2016). What We do. Special Investigations Unit. [https://www.siu.on.ca/en/what\\_we\\_do.php](https://www.siu.on.ca/en/what_we_do.php) Accessed on June 9, 2019.

<sup>27</sup> Queen’s Printer for Ontario, 2019, *About Us*, <https://www.oiprd.on.ca/about-us/> accessed on June 1, 2019.

concerning the conduct of chiefs of police, police officers, special constables and police services boards.”<sup>28</sup>

The governing bodies named above are crucial in the aid to ensure that police officers adhere to set guidelines in how they conduct themselves and to also show that there are consequences for law enforcement that are involved in corrupt activities.

There were some amendments made to the 2019 Police Service Act (Ontario) in that “the office of the Independent Police Review Director is continued under the name “Law Enforcement Complaints Agency” in English and “Agence des plaintes contre les forces de l’ordre” in French.”<sup>29</sup> The functions of the Complaints Director are:

- “(a) shall deal with public complaints made under Part X in accordance with that Part and the regulations;
- (b) shall implement programs and services to assist members of the public in making complaints under Part X;
- (c) shall publish statistical reports for the purpose of informing the evaluation, management and improvement of policing in Ontario and the management of public complaints under Part X; and
- (d) shall perform the duties, and may exercise the powers, that are set out under this Act, including any additional duties and powers that may be prescribed.”<sup>30</sup>

Part X in the Police Service Act are regulations that deal with public complaints.

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<sup>28</sup> Queen’s Printer for Ontario, *About the OCPC*, [https://slasto-tsapno.gov.on.ca/ocpc-ccop/en/\\_](https://slasto-tsapno.gov.on.ca/ocpc-ccop/en/_) accessed on June 1, 2019.

<sup>29</sup> Ibid. Section 130(1).

<sup>30</sup> Ibid. Section 132(1).

There are numerous media reports regarding corruption in law enforcement involving shootings and physical violence. The cases that involve financial crime and corruption receive less attention in the public eye as society, as a whole, has the perception that financial crimes are not as significant as crimes that involve physical violence or loss of a life. This is due to a lack of awareness as to how these financial crimes and corruption affect our society and the many lives that are affected in such crimes.

## 4.0 Cases of Bribery and Corruption in Law Enforcement

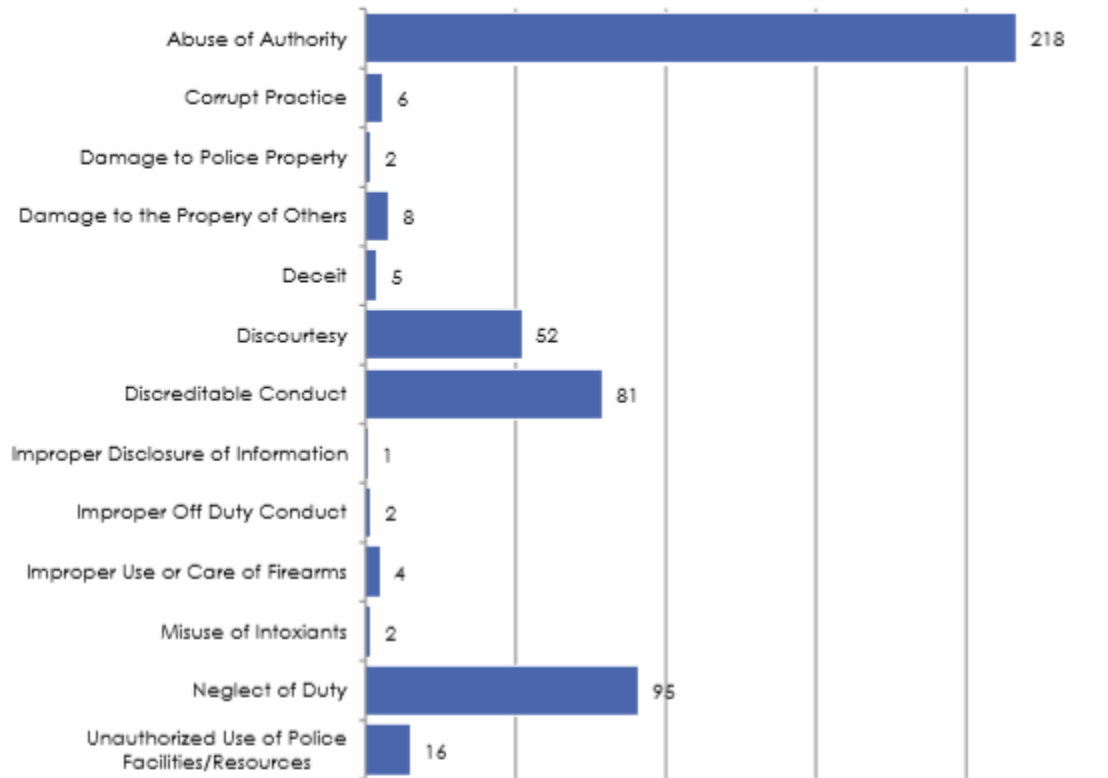
People in our society rely on law enforcement to ensure the safety of their communities. Corruption and bribery are not words that we should be associating with police officers however, due to the news outbreak of certain officers that have diverged from their Code of Ethics and police guidelines, police now have a reputation that they do not always obey the rules and are corrupt.

To gain an understanding of the type of allegations that are made against police, a review of the annual report, for the 2017-2018 fiscal year, prepared by the OIPRD has been included as Appendix A-1. The total number of Conduct Complaint decisions issued in 2017-18 total 860 for all police divisions in the province of Ontario. Of the 860 allegations, 34 were allegations of corrupt practice, this equates to approximately 4% of the total. This shows that corrupt practice within the law enforcement in Ontario is a smaller percentage compared to other misconducts.

A review of the annual report for the 2017-2018 year prepared by the Office of the Police Complaint Commissioner, the Provincial and Municipal Police oversight agency in British Columbia, is shown below.

For explanations of each allegation, see appendix A-2.

Figure 1 - Types of Alleged Misconduct for 2017/2018



**NOTE:**

- These are allegations arising from admissible registered complaints and ordered investigations pursuant to Division 3 (Public Trust).
- A single registered complaint or ordered investigation may contain more than one allegation of misconduct.
- The subsequent investigation may determine there is more than one police officer associated to the identified misconduct.
- "Unauthorized Use of Police Facilities/Resources" is a subsection of "Corrupt Practice." The OPCC distinguishes this as a separate category of misconduct in order to better capture statistics pertaining to this conduct.

Source: Office of the Police Complaint Commissioner, 2017/2018 Annual Report, Pg. 98.

Although there were numerous allegations made, not all allegations were substantiated. The following is a chart to show the number of substantiated allegations.

Figure 2 - Admissible Registered Complaints Opened and Disposition - Past Five Years

Total Registered Complaints Received	Total Admissible Complaints	Complaints Concluded	Discontinued	Complaint Resolution/ Mediated	Withdrawn	Forwarded to DA for Decision	No Disposition (Not Yet Concluded)
2013/2014							
517	227	226	41	74	34	77 (34%)	1
2014/2015							
532	199	197	18	45	31	103 (52%)	2
2015/2016							
530	234	234	32	57	36	109 (47%)	1
2016/2017							
444	184	180	17	66	20	77 (42%)	4
2017/2018							
522	233	163	30	63	32	38 (23%)	70

Source: Source: Office of the Police Complaint Commissioner, 2017/2018 Annual Report, Pg. 100.

“Out of the 233 admissible registered complaints opened last year, 163 of those complaints have been concluded and 57 complaints are still outstanding. Looking at the complaints that have been concluded, 18% (30) of complaint investigations are discontinued by the OPCC. Most of the time, the OPCC discontinues a complaint because of a lack of participation by the complainant, despite efforts made by the OPCC and the police department to contact the complainant and encourage their participation in the complaints process. In these cases, it is not reasonably necessary nor practicable to continue with the investigation.

Another 20% (32) complaints are withdrawn by the person who filed the complaint. Most times, complainants have reported that they either have lost interest in pursuing their complaint or were satisfied with the follow up done by the police department.

Approximately 39% (63) of admissible complaints were diverted from the investigation stream and were successfully resolved through the complaint resolution process. 114 (48%) of complaints made admissible were flagged as appropriate for complaint resolution.

This left just 23% (38) of complaints being fully investigated and a report submitted to a Discipline Authority for a decision determining whether the police officer committed misconduct. A significant portion of complaints have not yet concluded.”<sup>31</sup>

Of the total 522 allegations reported, 233 were admissible complaints which equate to less than half the allegations. If we consider only the number of allegations made, corruption (corrupt practice and unauthorized use of Police Facilities/Resources) would account for 32 of 492 which equates to about 7%. Assuming that all complaints regarding corruption are admissible and substantiated, the total allegations would be 32 of 233, which is approximately 14%. Therefore, overall, corruption, in terms of total allegations, account for only a small percentage overall however, it can be very significant in terms of the effects on the reputation of the police force.

A research paper written by Don Loree for the RCMP titled ‘Corruption in Policing: Causes and Consequences, A Review of Literature’ discusses various reasons why corruption occurs in law enforcement. A table was prepared that provides the intent of corrupt behaviour of police and the methods that would be used for each intent:

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<sup>31</sup> Lowe, S.T. (2018). 2017/2018 Annual Report for the Office of the Police Complaint Commissioner, Pg. 100. <https://opcc.bc.ca/wp-content/uploads/2018/11/2017-2018-Annual-Report-Revised-on-2019-Mar-27.pdf> accessed on June 2, 2019.

Figure 3 - Intent and Methods of Corrupt Activity

The intent of corrupt behaviour	The methods / measures of corrupt behaviour <sup>1</sup>
The use or abuse of power, position, etc., for: a) personal gain	bribery, extortion, fraud, embezzlement, obtaining money or sex, criminal acts, theft during work, undermining investigations, internal payoffs, gratuities, kickbacks, protection of illegal activities, opportunistic theft, shakedowns, etc.
b) organizational gain	leaking information, falsifying evidence, planting evidence, perjury, coverup or protecting officers, politicians, etc.  NOTE. Personal gain could also be involved in this context as well.
Noble cause (for neither personal nor organizational gain)	any or all of the above.

Source: RCMP – Corruption in Policing: Causes and Consequences, A review of the Literature, 2009, Pg. 11.<sup>32</sup>

In order to understand the types of cases that deal with corruption, I have selected two cases that consist of financial corruption, that were also reported in the media as they were high profile cases, and three cases that were reviewed by the OIPRD. The three cases were chosen as they are more common corruption types of offences that Police officers commit based on my research of reviewing corruption offences involving law enforcement across the Provinces. The following are brief summaries of the cases selected.

<sup>32</sup> Loree, D. (2009). Corruption in Policing: Causes and Consequences, A review of the Literature, Pg.11. <https://pdfs.semanticscholar.org/f57b/440072a41b23cc82cace77283c7c29e4b06e.pdf> accessed June 9, 2019.



#### 4.1 Anonymous Case, 2018 (Appendix B)

A veteran police officer (“Mr. Z”) in an Ontario police service joined the unit’s Gangs and Weapons Enforcement Unit, commonly known as guns and gangs, in 2007. He worked 50-to-60-hour weeks, eventually building up an informant roster that he boasted was triple the size of any of his colleagues’. He became known, in fact, as “the informant guy.”<sup>33</sup> Mr. Z was a star investigator in their police service. He was suspended from the force in June 2012 for fabricating evidence and committing perjury in a case. In 2015, Mr. Z was arrested after being caught on police wiretaps as part of a massive Toronto police guns and gangs investigation. He was receiving large sums of cash on a monthly basis from a drug dealer, in exchange for information about ongoing police activity and investigations. He was found guilty of bribery, obstruction of justice, breach of trust and cocaine trafficking stemming from a pay-for-protection scheme with a cocaine dealer. Mr. Z was sentenced to 13 years in jail. Per Interview with John Pollard, the assistant crown attorney in this case, police officers that worked with Mr. Z stated that they were suspicious of numerous activities he had been conducting however, the reasons that Mr. Z provided for his actions seemed just reasonable enough to believe he was doing nothing wrong. Some of his peers even joked with him stating that he was one of the drug dealers because he had so much information about them. Mr. Z appeared to have a normal lifestyle to his peers, he did not drive a luxury vehicle, he was in uniform when seen and therefore, was not suspected of living beyond his means.

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<sup>33</sup> Hayes, M. (2018, May 4, updated 2018, May 6). Why was a suspended officer giving advice to criminals? The long and winding tale of a dirty cop, *The Globe and mail*. <https://www.theglobeandmail.com/canada/toronto/article-why-was-a-suspended-officer-giving-advice-to-criminals-the-long-and/> Accessed on May 15, 2019.

## 4.2 R v Braile, 2018 (Appendix C)

Anthony Braile (Braile) was an active member of the Calgary Police Service (CPS) and was suspended in 2010 and then dismissed in February 2016 as a result of a police incident unrelated to this case. The unrelated incident was a misconduct relating to a 2008 high-speed chase during which he lied to the dispatcher and fellow officers and caused a crash that resulted in serious injuries to a civilian<sup>34</sup>. During his suspension in late August 2012, he began to work for a security company that was owned by a retired police officer and his wife. Anthony was asked to assist in an investigation that involved a high conflict custody case. Anthony did not report this employment to CPS and at the time, since he was suspended, used another officer to provide him with information from the Canadian Police Information Centre (CPIC) to earn income from the security company. Braile was being paid \$1,000 per day for searches conducted on CPIC and to follow the suspect and watch her (paragraph 281). There were other officers involved in this investigation however, since all officers have similar charges, Braile was selected to provide further insight regarding evidence gathered and misuse of police databases. Braile was charged with bribery and unauthorized use of a computer and for criminal harassment. Honesty and integrity were two core values of the Calgary Police force of which Braile did not adhere to.

## 4.3 Police Constable Sean Van Vlymen and Sarnia Police Service (Appendix D)

Constable Van Vlymen (Vlymen) has been employed with Sarnia Police as a Constable since 2012. Sarnia Police Unit's mission statement includes being honest and ethical. In 2015,

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<sup>34</sup> Grant, M. (2018, March 20), Police officer fired for illegal high-speed chase through downtown loses appeal for reinstatement. *CBC News*. <https://www.cbc.ca/news/canada/calgary/anthony-braile-calgary-police-service-fired-appeal-decision-1.4584621> Accessed June 1, 2019.

Vlymen checked a civilian on police databases because this civilian had befriended Vlymen's former girlfriend. Vlymen also stopped this civilian and issued him three tickets with no legitimate cause. He also detained the civilian for the purpose of administering a Roadside Screening Device test despite lacking the grounds to make a demand for the test. Vlymen was demoted from Constable First Class to Constable Second Class for a period of six months. Vlymen was neither honest nor ethical while on patrol.

#### 4.4 Police Constable J.B. and the Ottawa Police Service (Appendix E)

Ottawa Police have an ethics program and are committed to having a highly ethical police service. On December 2016, J.B. (JB) plead guilty of misconduct under the Police Service Act and had been found guilty of 11 counts of discreditable conduct, three counts of neglect of duty, and two counts of insubordination. Per counts 3 and 4 in Appendix E, JB conducted 129 queries on the CPIC and Records Management Systems (RMS) for personal purposes between February 2013 and December 2014. His main use was to find more information regarding females he met while he was on duty as a police officer.

#### 4.5 Constable Shameer Khan and the Toronto Police Service (Appendix F)

Shameer Khan (Khan) has been with the Toronto Police Service since August 24, 2009. The Toronto Police Service core values include doing the right thing, with integrity, on and off duty. In June 2015, as Khan was working a day shift operating a vehicle that is a marked scout car equipped with an In-Car Camera System (ICCS) and with a wireless microphone that is to be attached to the officer's uniform. During his shift, he stopped the complainant for a speed infraction. During this time, he was engaged in personal conversation, insisted the female record

his personal cellular phone number such that he can keep in contact with her, detained the female for a longer period of time for reasons unrelated to his official duties, and spoiled a Provincial Offences Notice for speeding. The investigation also revealed that on the same day, at the same location, Khan investigated two other members of the public and in doing so, failed to activate his ICCS or microphone during those investigations. It is evident that Khan did not adhere to the Toronto Police core values.

## **5.0 Use of Forensic Accountants in Law Enforcement Investigations**

### **5.1 The Purpose of Forensic Accountants**

The cases mentioned in the previous section, although different in nature, they all deal with either confidential information or technology that was misused to gain personal benefits. Investigative and Forensic Accountants (IFA) can be used in numerous ways for these types of investigations. IFA's are independent third parties that use their investigative and analytical skills to explain the facts. They can also use computer forensic techniques to explain the story of what had happened by looking into electronic devices such as cellular phones, computers, tablets, and laptops.

IFA's adhere to guidelines called Standard Practices for Investigative and Forensic Accounting Engagements published by The Canadian Institute of Chartered Accountants in 2006 and reissued by Chartered Professional Accountants of Canada. Per section 100.02 of the standards, these guidelines are to be the minimum standard practices that should be met by all Chartered Accountants conducting IFA engagements.

The benefits of using IFA's in law enforcement investigations, per interview with Brian Tario, "the police cannot investigate one of their own". Therefore, a third party that is unbiased and independent is required to review the information and provide a report on their findings. The report prepared should be suitable for a court of law and IFA's need to have appropriate explanations for any assumptions made as they may be cross-examined. The IFA will include details regarding information they have obtained, procedures conducted, methodology used, and their conclusion.

The IFA can be asked to be an expert witness in court to provide expert testimony. IFA's are required to provide an impartial, unbiased, and objective assistance in understanding matters beyond the expertise of the trier of fact. Even though an IFA is hired by one party, they will ensure they have independence and impartiality as to not be seen as advocating for one side or the other. Therefore, an IFA is vital in investigations that involve confidential information that require deep review and technology to be deciphered.

## 5.2 Approaches and Methodology of IFA's

There are several different approaches and methodologies an IFA can use and each will depend on the facts of the case. The various types that relate to law enforcement investigations will be described and references will be made to the cases mentioned in section 4 of this paper.

### 5.2.1 Net Worth Analysis

Similar to a company, an individual will have assets and liabilities. Assets are items owned such as a house, car, clothes, etc. Liabilities are debts such as mortgages and lines of credit. In addition to assets, individuals will also need to spend on expenses such as food, fuel for their vehicles, and everyday necessities. In order to afford the assets and the cost of expenses, as well as able to pay off their liabilities, they will need to earn revenue which is typically an individual's income from employment. A net worth analysis is an analytical tool used to determine the total cost of an individual's assets and expenses, conduct a review of their income from employment, and review funds received through debts to determine if their lifestyle is plausible.

In the Mr. Z case, a net worth analysis was prepared by IFA's. Team members included forensic accountants that were hired by another police service unit in Ontario. The IFA stated that since a police officer was being investigated from one particular city, another police service unit from a different city would need to take over the investigation to ensure impartiality, independence, and no preconceived positions in terms of outcome. Forensic accountants were brought in as officers are not trained to conduct financial investigations."

The IFA's involved in the investigation were given the background for the engagement and based on the facts provided, Mr. Z's employment history and allegation that he may have received funds from a drug dealer in exchange for police information, decided to conduct a net worth analysis. In order to check if Mr. Z did in fact receive funds from outside sources, the police unit conducting the investigation prepared a production order for all Mr. Z's bank accounts to be provided with bank statements and all supporting documentation such as copies of cancelled cheques and receipts for deposits. Mr. Z's wife was also a police officer however, per John Pollard (Pollard), assistant crown attorney, there was a lack of evidence found to show that she was in fact aware of her husband's involvement with drug dealers. Therefore, the police unit was unable to obtain any bank information of joint accounts of Mr. Z and his wife.

Once Mr. Z's bank information was obtained, the IFA's prepared a schedule where all bank transactions were recorded and each transaction was categorized. They were aware of Mr. Z's employment income as it was provided to them by the police unit and they were also informed that Mr. Z had a side business of selling outdoor pools and pool equipment and therefore, there may be incoming funds that are for his business. Per the IFA, since cash was involved, in that

Mr. Z allegedly receiving cash on a monthly basis from the drug dealers, the team required further documents than just the bank statements as it is possible that Mr. Z would not have deposited the cash into his bank account. Therefore, an asset search was conducted. The IFA's took the value of his house as well as additions he had made such as the swimming pool in his backyard. Per Pollard, since the IFA's were engaged after the arrest was made, the only values that they were able to obtain were for post arrest assets. Therefore, there was missing information such as the actual value of the property prior to the additions to the house and any other assets prior to the arrest. Therefore, Pollard had indicated that if the IFA's were hired earlier on, there would have been more information obtained. The IFA's also reviewed Mr. Z's personal tax return for the period in review which was 2010 to 2015.

After the net worth analysis schedule was prepared and all known assets and liabilities were taken into account, there appeared to be unexplained funds of approximately \$130,000. Mr. Z claimed that these funds were from his side business however, when receipts were requested, he claimed that he had not kept the receipts. The IFA rebutted that statement through expert witness testimony in court by indicating that Mr. Z's personal tax returns were reviewed and the revenue reported from his side business was considered. There was no where near that amount of revenue from Mr. Z's pool business reported on his personal tax returns. With enough evidence to show that Mr. Z did obtain funds on a monthly basis, including a testimony from the drug dealer himself who had paid Mr. Z, he was charged and found guilty.

### 5.2.2 Conducting Interviews



In order to conduct independent investigations to report an unbiased conclusion, IFA's will attempt to interview all parties involved in the investigation. In all situations, every side has a different story and to ensure the proper facts are told, both sides should have a chance to explain their point of view and their recount of the story. Therefore, IFA's, as independent third parties, are able to conduct such interviews in investigations involving law enforcement to inquire as to their side of the story. In the Braile case, appendix C, paragraph 220, it was noted that Braile did not testify in court but provided his statements to Detective Gerlitz, his affidavit, and Statutory Declaration. In such forensic investigations, since the statements provided are the only communication provided by the defendant, they would be considered in the IFA's report and compared to findings. In the Braile case, it was noted that his testimony provided did not coincide with the evidence gathered (paragraph 239) and therefore, his statements to argue that he was not as involved in all alleged wrongdoing were dismissed.

### 5.2.3 Computer Forensics: Data Analytics and Computer Assisted Reviews

Technology has become the source for the majority of communications in our society. Many people carry cellular phones with them at all times and use them to communicate with others. In law enforcement, technology can be a very helpful tool for police officers. Officers have access to databases that provide personal information of civilians, which they use regularly, whether while patrolling in their vehicles conducting licence plate searches or while they are in the office obtaining further information about individuals involved in an investigation. However, with the increase in technology, there could be the potential of misuse if there is a lack of controls in place. This was the case for Braile, Vlymen, JB, and Khan. Each of these cases involved inappropriate use of technology for personal gain.

For the Braile investigation, in appendix C, paragraph 220, it was noted that there was a forensic report in evidence and within that report, there were extensive text messages between Braile and Steve Walton, one of the owners of the security company. These text messages showed that Braile inquired about purchasing the building where the victim resided, purchasing cold phones to harass people, and locations of where the victim was driving. There were also text messages that proved he was receiving payments for using the CPIC system (which was used to find information regarding individuals the victim knew) as well as being well aware that access of this system for personal use was prohibited (Paragraph 293). The extraction of these text messages is the type of work that an individual in computer forensics would typically conduct in such cases. They would request the cellular device and decipher all content of the device. They would use a computer assisted review program such that key word searches are conducted within the text messages to ensure efficiency and productivity in finding evidence rather than reviewing all messages. Therefore, in this particular case, the search would have included only messages during the period of review which was August 2012 (the time Braile was hired by the security company) to November 2014 (the time Braile provided his affidavit and Statutory Declaration per paragraph 220). The text messages would have a date and time stamp and, through the use of a computer assisted review program, IFA's would mark messages they believe are relevant in regard to the allegations and prepare a report to legal counsel of findings.

Similar to Braile, the Vlymen case in section 4.3 of this paper also included misuse of the police database. He conducted searches in the CPIC system to find further information regarding a person that had befriended his former girlfriend. This too was detected due to a complaint made

by the individual that Vlymen had searched in the database to find further information about and used this information to follow the civilian to issue him tickets with no legitimate cause. Through the use of computer forensics, the user login for Vlymen for the CPIC system would have been provided and forensics would have conducted a search during the period of review to find searches that match the complainant's name. The dates of the searches would have been collected and used to compare to the dates the tickets were issued to verify if the police officer did obtain such information prior to issuing of the tickets.

In section 4.4 of this paper, there was a case that involved a police officer, JB, who had not only used the CPIC system for personal use for 129 inquiries, but also used his employment to gain contact information of females, for personal use, who had come forward with serious matters and JB was assigned to investigate their cases. In this case, the CPIC searches were not the only form of evidence obtained against JB, there were also numerous inappropriate e-mails sent to various females that he had met while on duty. Computer forensics are a strong aid when dealing with the review of information pertaining to e-mails. Initially, the computer forensics analyst is provided with the computer device. After obtaining the device, they are able to extract the hard drive of the computer. They will then copy the hard drive onto another system, this will create an exact snapshot image of all the data contained on the drive. This will also allow the computer forensics analyst to examine the data without making any changes to the original evidence. Through the use of computer forensic programs, analysts are also able to obtain files that are believed to be deleted from the computer as a computer will not truly delete a file unless it has

been wiped or if the physical space has been occupied by another file.<sup>35</sup> For the JB case, once a computer has been obtained, computer forensics can be used to obtain copies of all e-mails. This type of forensics work provides information from e-mails to obtain the source and content as evidence to identify the sender and receipt of the message, date/time of transmission, detailed recording of e-mail transactions, and intent of the sender. This type of work involves investigation of metadata, keyword searching, and port scanning.<sup>36</sup>

In addition to obtaining data regarding searches conducted in CPIC and obtaining information from e-mails, IFA's are also able to obtain data such as recordings, or information for lack of recordings, and prepare a report on findings. In the case of Khan, computer forensics could have been used to obtain copies of his text messages as he had requested a civilian to send him a text message to obtain her personal contact information for personal use while performing his duties. In addition, he had taken a longer time than usual in providing her a speeding ticket and that is mainly because he was engaged in personal conversation. To detect such incidents, a computer forensic analyst can check the system in the police officer's car that maintains a track record of all locations the officer had driven. This information would also include the duration that an officer would have taken to issue a ticket. With this information, the analyst can prepare an analysis in regards to the average time officers typically take to conduct traffic patrol checks and if a particular officer has taken more time to issue a ticket, then an inquiry would be conducted with that officer to ask why they took a longer time than usual. In addition, Khan had also turned

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<sup>35</sup> Arntz, P. (2017, October 24). Digital forensics: How to recover deleted files, <https://blog.malwarebytes.com/security-world/2017/10/digital-forensics-recovering-deleted-files/> Accessed on June 18, 2019.

<sup>36</sup> Bandy, T. International Journal of Network Security & Its Applications (IJNSA), Vol.3, No.6, November 6, 2011, *TECHNIQUES AND TOOLS FOR FORENSIC INVESTIGATION OF E-MAIL*, DOI: 10.5121/ijnsa.2011.3617. Accessed on June 18, 2019.

off his ICCS and microphone for two investigations. The forensic analyst can also conduct an analysis of the duration of time the cameras in the vehicles and microphones on the police officers are turned on to ensure they agree to the duration of the officer shifts. This will ensure that these devices are turned on at all times during an officer's shift.

Computer forensics can be key to investigations in regards to evidence gathering. Access to data in devices can be very difficult especially since individuals may attempt to destroy evidence. Through the use of computer forensic techniques, IFA's are able to gain a better understanding of the facts and can provide insightful information regarding the allegations brought forth in an investigation.

#### 5.2.4 Evidence Gathering and Background Searches

As law enforcement are not familiar with financial investigations, it is difficult for police officers to gather financial evidence during a financial investigation as they are unsure of the types of documents required. Per King, he has worked in the Financial Crimes Unit at TPS for several years however, he is not an accountant and therefore, IFA's are more trained and specialized in understanding financial information and are better suited for such investigations. In addition to obtaining the required documents, IFA's can use their investigative skills to conduct background searches on individuals and companies. In the case, property searches were conducted to identify real property that Mr. Z owned. Also, open source searches were conducted, including reviewing social media accounts, to obtain further information regarding Mr. Z's type of lifestyle and information of his character or any habits he may have.

In the cases summarized in this paper under section 4, IFA's were or likely would have been used after the fact however, there are a number of ways that IFA's can be or should be involved prior.

### 5.3 Preventative and Detective Measures Involving IFA's

#### 5.3.1 Financial Screening of Officers Prior and During Employment

Per interviews with Pollard and King, there is currently no financial testing being conducted on law enforcement officers prior to or during their employment. Per Pollard, FBI and Scotland Yard both have financial stress tests that are conducted throughout the employment of an officer. This financial check can be both a preventative and detective measure in financial crimes that involve police officers.

Prior to employment of a police officer, a credit check should be conducted to ensure that the individual is in a stable financial position before commencing employment. In addition, they should sign an authorization letter granting a third party (an IFA) to conduct financial checks throughout their employment that will only be conducted when there is suspicion regarding an employee, which will be decided by a third party. Such financial checks will include obtaining copies of bank statements and support for deposits as well as credit checks. For undercover operators who are dealing with cash on a daily basis, financial checks should be conducted on an annual basis. Since undercover operators are required to maintain an anonymous identity, a request can be made such that financial documents are be scrubbed for names and replaced with reference numbers created by the department. Even when officers are to be promoted to management, since they have a higher role with more responsibilities, a financial screening

should be conducted. “No member of the Service shall be promoted to a management or supervisory position or transferred to a sensitive or high-risk unit unless he or she has successfully completed psychological testing and assessment, and provided personal financial background information.” (Ferguson, 2003)

As these officers have taken an oath to protect our communities, the more testing that is conducted, the more transparency is provided to the public which aids in obtaining the public’s trust in law enforcement.

### 5.3.2 Database Usage Analytics of Police Databases

Computer forensic programs can be quite helpful in detecting abuse of police databases. The programs can perform spot checks for each officer to analyze the usage of the databases. For a police officer to conduct a search on the CPIC in the office, they must log in with their employee identification number. This means that the number of searches per police officer can be tracked. An analytical analysis can be prepared to track the number of search that each officer has conducted and to list the names of the individuals they have searched; the names will be kept confidential with the police chiefs. An IFA can prepare an analysis through a schedule to account for any abnormalities of the number of searches conducted for particular officers and then inquire with those officers as to why they have searched more than the average during specific months. This will keep the officers accountable for the searches that they are conducting. If the officer provides an answer that does not seem plausible, then a financial check can be conducted to inquire whether they may have received funds for conducting searches outside their police duties. In addition, officers who use the CPIC should be recording information regarding the file they are conducting these searches for. This was stated in the Braile case. Per King, this measure

was put into place prior to his departure from TPS however, it was not a mandatory field and therefore, it was not used as often. Due to the lack of enforcement of this feature by management, the search listings conducted by officers are only verified once a complaint is brought forth by a civilian. These details are vital to ensuring that officers are using the system for police related matters only. If there are a lack of controls and/or senior management are not ensuring that proper procedures are adhered to, this will allow for misuse of police technology and potential corruption.

### 5.3.3 Whistleblower Hotline by Third Party

Per Dwayne, there are three ways that a wrongdoing within the law enforcement is typically detected:

- 1) A complaint is filed by an individual who feels their rights have been infringed;
- 2) A tip from either the public or internally; or
- 3) Other internal affairs investigations that uncover wrongdoing.

The honourable George Ferguson (Ferguson) prepared a report in January 2003 on review and recommendations concerning various aspects of police misconduct for the Toronto Police Unit.

Regarding whistleblowing, he stated:

“Research regarding the effective functioning of Internal Affairs Units in other major police services, demonstrates that a critical component of any effective proactive system to detect serious misconduct requires the creation of an environment in which so called “whistle-blowers” not only survive, but thrive. Police culture must be modified so that those who are prepared to come forward and provide information about misconduct are recognized as being honourable



officers, rather than stool pigeons. While this can be partially accomplished by appropriate ethics and integrity training, it also requires leadership by example, which is in turn linked to effective supervision. In addition to encouragement and respectability, so-called “whistleblowers” must be assured that there are measures in place to protect them from recrimination and reprisal.”<sup>37</sup>

King stated that there is currently no whistleblower hotline for police officers. If an officer would like to report suspected unethical or corrupt behaviour, they can report to internal affairs and it will be anonymous however, that is more of an internal organization. They can also use 222 tips which is crime stoppers. I propose that a whistleblower hotline be introduced for police officers. There are accounting firms that have an ethics alert service led by their forensic accounting teams that provide a secure and anonymous channel for employees to report incidents of unethical or irregular activity to express any concerns they may have and even provide suggestions for improvement. These hotlines work by employees submitting reports anonymously via phone, text, e-mail, or online submissions. All calls and reports are reviewed by an experienced investigator. The investigator then provides the details of the call, a threat assessment and an action plan for the police unit in order to assist the organization with dealing with the threat. This can be a very helpful tool in all police divisions. The chain of command in a police force is highly regarded, and deviations from the chain of command typically results in some form of reprisal or discipline. A whistleblower hotline would provide a mechanism for

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<sup>37</sup> Ferguson, G. (2003). REVIEW AND RECOMMENDATIONS CONCERNING VARIOUS ASPECTS OF POLICE MISCONDUCT VOLUME I, Pg. 30.  
<http://www.torontopolice.on.ca/publications/files/reports/ferguson1.pdf> Accessed on June 3, 2019.

these concerns to be reported anonymously, protecting the identity of the whistleblower and shielding them from any form of inappropriate repercussion.

## **6.0 Other Recommendations**

“Police integrity is non-negotiable and must never be compromised.”<sup>38</sup> In Ferguson’s report, he discussed various types of issues he found within TPS. There were numerous human resource issues that he had found:

“It is my conclusion that the Service has failed to provide the status, financial resources, and skilled personnel that are essential for the proper functioning of the Employment Unit. This circumstance has resulted in the Unit being unable to achieve the consistent degree of excellence it seeks.”

Therefore, it appears that employment resources are limited within human resources during the time of review conducted. As to whether these issues are still a concern, that cannot be determined as these are internal matters however, funding is an issue to police and therefore, it is likely that it continues to be an issue for the Employment Unit. In addition, Ferguson also made recommendations regarding the interview process of police officers:

“The investigation should go beyond simple computer checks and include extensive personal interviews of family, neighbours, associates, previous employers, teachers, etc. The inclusion of interviews with individuals who were not listed in the applicant’s references (such as previous co-workers, other neighbours, etc.) may also be of value.” Conducting this type of procedure during the employment process can provide further insight as to the character of the individual. Policing is a difficult position and employing individuals with high integrity is crucial to

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<sup>38</sup> Ibid. Pg. 6.

ensuring the values of the police force are upheld. These concerns and recommendations made can play a vital role in preventing police corruption.

### Rotation of Police Officers

King worked as a police officer in Toronto's 51 Division where stated that the environment was not the best compared to other divisions. 51 Division is located in a neighbourhood in Toronto that consists of numerous drug dealers and bad characters, per King. Therefore, the incidents that police respond to are solving situations where "it was a bad person vs a bad person" and hence, they do not feel they are helping typical civilians in the community. He states that police become climatized to the environment they work in. If an officer worked on the drug squad and dealt with criminals on a daily basis, their normal shifts. King had made the suggestion of rotating officers who are in high risk divisions. The high-risk divisions are the "tightest teams" as they tend to bond because they are relying on each other daily and this bond is what stops officers from reporting any allegations. Per Pollard, there is a deep trust rooted in police because the job is a dangerous one and police need to support each other to make it through the day. Semi-annual rotations within divisions will allow new officers to be employed in high risk divisions which will increase the likelihood of those individuals reporting any wrongdoing or unethical behaviour they suspect.

### Regular Psychological Testing

Both Pollard and King made suggestions regarding psychological testing to be conducted. Tario indicated that when he was an RCMP undercover operator, he did undergo psychological testing and that was due to his employment in a high-risk division. King stated that testing is required

for certain groups such as drugs squad. Police officers deal with crime on a regular basis and if not crime, with all types of activities that may have negative effects on their mental health. In the case of JB in section 4.4 of this paper, he had numerous infractions and counts laid against him however, per testing conducted by a forensic psychiatrist, he was diagnosed with Post-Traumatic Stress Disorder (PTSD). He was also tested by a Psychologist and the report indicated that while JB's "PTSD does appear to have significantly contributed to his behaviour, and but for the PTSD he may not have behaved in this manner." If this testing was conducted during JB's employment, his PTSD might have been identified earlier on and treated appropriately. Per Ferguson's report, he too made recommendation regarding psychological testing: "The Service should employ two full-time, fully qualified psychologists to conduct all psychological testing of potential recruits as well as members of the Service seeking promotion or members of the Service seeking transfer to sensitive or high-risk areas. The psychologists' positions should not be held on a contract basis, as is the current practice."<sup>39</sup> Therefore, it is crucial that all police officers undergo such testing on a regular basis, no matter the risk level of their position.

### *Ethical Training and Tone from Senior Management*

There appears to be a 'grey line' in terms of ethics within law enforcement. King provided a scenario in that if a police officer stole \$40 from some "bad guys" and used that money to purchase beers for the team, that may be perceived as acceptable behaviour. However, if that officer kept that \$40 for himself, for his own personal use, then that would more likely be perceived as wrong doing. There is an interesting dynamic as there are different levels of justification for wrong. This 'grey line' is created due to a lack of ethical training and senior

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<sup>39</sup> Ibid. Pg. 25.

management may not be aware of the type of environment that is created. If Senior Management ensured through training that in this particular situation, both scenarios are wrong and cannot be justified, fewer of these types of incidents will occur. Per King, management should discipline the small incidents and not only the significant ones as sometimes they do start small and will become bigger as officers will continue to justify their actions. “The continuing challenge of the Service to maintain ethics and integrity will be won or lost through the performance and accountability of its management. Where insufficient training in management and leadership skills exists, the Service becomes dangerously exposed to the emergence of serious misconduct and corruption. Ensuring that supervisors and managers are not only appropriately selected for their skills, but that they continue to improve such skills through continuous training, will enhance the Service’s ability to maintain integrity and prevent corruption.” (Ferguson, 2003)

Management have a huge responsibility not only to their employees but to also our communities as officers have a commitment to serve and protect all civilians. “All too often the failure of a police service to prevent or detect serious misconduct or corruption can be traced to incompetent management, inadequate or nonexistent supervision, and lack of effective accountability.” (Ferguson, 2003)

### *Additional Funding*

All the recommendations mentioned in this paper can be implemented however, the majority will not as there is a lack of funding for the police force, especially to increase the use of IFA’s in police investigations, per King. Funding is a significant issue and it is a matter that requires attention in the fight to decrease corruption.

While reviewing numerous cases of corruption within law enforcement for this paper, it came to my attention that there is a serious issue regarding suspension of police officers due to

misconduct. The majority of the investigations of police officers that led to officers being suspended consisted of suspensions with pay. This is an understandable practice as investigations are underway and some charges might not be substantiated however, in certain cases, officers with serious charges are still being paid while suspended. In 2018, Mr. Z was jailed for 7 months and still received over \$104,000 in income. In addition, while suspended, Mr. Z received over \$102,000 in 2012, over \$107,000 in 2015 and over \$104,000 in 2017.

In 2015, an investigation was conducted where it was found that officers suspended with pay was quite an issue in Ontario. There were over 80 officers suspended during the summer of 2015. In other provinces, police chiefs have the power to suspend officers without pay. In British Columbia, the decision is left up to the police services board and officers who have been exonerated after being suspended without pay are entitled to recover all lost wages.<sup>40</sup>

An article written by National Post stated that only 18 police services in Ontario indicated that they had officers suspended with pay. Of those known to the National Post, the suspensions began as early as 2008 and as recent as July 15, 2015. At least 20 officers were suspended in 2015. The average salaries known to the Post were \$101,388.45. They estimate that the daily amount paid by Ontario taxpayers of \$21,946.73.<sup>41</sup>

The Ontario Association of Chiefs of Police (OACP) called upon the provincial government in 2014 to amend the Police Services Act and allow Chiefs to suspend officer without pay in cases

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<sup>40</sup> Ferreira, V. (2015, August 31). Paid police suspensions cost Ontario taxpayers more than \$13,000 per day, investigation reveals. *National Post*. <https://nationalpost.com/news/ontario-police-paid-suspensions> Accessed on June 18, 2019.

<sup>41</sup> Ibid.

where they are charged with serious offences and dismissals are sought.<sup>42</sup> Officers can only have their pay withheld when they have been convicted of criminal charges and imprisoned. There were three officers suspended without pay in Ontario, at the time of the investigation, who fit this criteria. The OACP conducted a survey in 2012, without the reply of two police services, and found 129 officers had been suspended at some point through the year in Ontario.<sup>43</sup>

This is truly a serious matter as suspending officers with pay will lead to a decrease in the funding for crime fighting initiatives. To pay an officer that has not only allegedly committed a misconduct but is also taking time off work is a waste of the taxpayers' money. The fact that there are officers who had or have been suspended for years and received over \$100,000 of income a year shows that there is a lack of accountability for how taxpayers' money is being handled. This is still an ongoing issue and it is a matter that should be addressed immediately. If legislation were to change in that when an officer is suspended, they are suspended without pay and if the verdict is that the allegation were unsubstantiated, then they would be paid the wages they had lost. The salary of one suspended police officer can possible fund one or two projects that include IFA's. This would not only potentially decrease police conduct as officers will be aware that additional funding is put into anti-corruption initiatives within the police, it will also provide a precedent to officers who are involved in misconduct as they will be suspended without pay. Suspensions with pay diminish the reputation of the police as the public are made aware that police do not have strict consequences to their actions.

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<sup>42</sup> Ontario Association of Chiefs of Police. Resolution 2014-02, Pg. 1.  
[http://www.oacp.on.ca/Userfiles/Files/NewAndEvents/Resolutions/Resolution%202014-02\\_Final.pdf](http://www.oacp.on.ca/Userfiles/Files/NewAndEvents/Resolutions/Resolution%202014-02_Final.pdf) Accessed on June 18, 2019.

<sup>43</sup> Ibid.

## **7.0 Effects on Society as a whole**

### *Reputation of Police Officers*

Due to the minority group of officers that have been involved in corrupt practices, the reputation of police has been tarnished, according to King. People fear the police and find that they are not acting in society's best interest. This is due to social media capturing only the negative publicity surrounding police officers. King states that there are numerous police officers who do a great job however, these types of stories are not newsworthy and will not bring in money for the media. Therefore, the more procedures and controls that are put into place to stop such corruption within law enforcement, the better the reputation of the police will be in the future as people will be able to see that such acts will not be tolerated. Police not only uphold the law, they ensure the safety of the public and adhere to values that promote integrity and trustworthiness. It is very disappointing when the few officers, who have strayed away from their code of ethics, have influenced the perception of the majority of officers. It appears as though those who have been involved in corrupt activities seem to represent all officers since they all wear the same uniform. Police officers require recognition and gratification in order to continue to perform their duties well. Officers are encouraged to help their communities when they are aware that their communities support them. Otherwise, with lack of support, officers will be discouraged officer which will either lead to an increase in misconduct or a lack of interest in the job itself.

### *Low Morale of Police Officers*

When the reputation of police is smeared, police officers feel the effects as people do not perceive them in the same light, per King. Acknowledgement is the key to making any employee



happy and the same goes for police. In the 1990's, there was a campaign called 'Our Cops Are Tops' which was led by an organization that felt police were being attacked and they wanted to stand up and support the police. Nowadays, the majority of the stories broadcasted by media relate to negative image of the police by showing the few officers have decided to stray away from the core values of the police force. For police officers to be motivated, there should be external gratification shown however, individuals fear such gratification as they do not want to be judged for standing with the minority group, according to King. This is when there is a disconnect between the officers and the community. There should be more programs put into place to bring further awareness to the public of the good work conducted by the officer who do adhere to the core values and conduct themselves with integrity.

### *Society's Perception*

Communities need to trust in our police officers as they are individuals who uphold the law and ensure our communities stay safe. With a lack of trust in officers, less crimes will be reported and this gives an advantage to criminals. This perception is mainly caused due to a lack of media coverage of good, hardworking officers who take their jobs seriously and ensure integrity is upheld while conducting their duties. Therefore, our communities need to trust in law enforcement however, they require evidence that officers are in fact working hard to protect our society. There should be a stronger voice in the media to advocate for law enforcement as this will benefit all parties and will strengthen the relationship between police officers and civilians.

## 8.0 Conclusion

Police officers are individuals who have chosen a career in serving and protecting our communities. The duties and responsibilities of officers are noted in federal and provincial police acts however, with the many officers that adhere to the guidelines, there are some that have strayed away and have chosen to be involved in corrupt activity. Corruption can be the cause of weak internal controls or lack of ethical training. Corrupt activities vary in nature however, there are measures that can be taken before and after the fact. IFA's can play a vital role in investigations that include police corruption and misconduct. They have the financial tools and computer techniques to provide important facts in any type of investigation. As there are many initiatives that can be incorporated in the fight to decrease corruption, funding appears to be a key issue as to why IFA's are not contracted in such investigations. After further review of how officers are suspended with pay in Ontario, it is apparent that funding can be achieved if there are stricter guidelines regarding the treatment of suspended officer. Officers who are suspended should be suspended without pay and these funds can be used to incorporate preventative and detective measures against corrupt activities and misconduct within law enforcement.

Being a police officer is a difficult career, full of hardships and challenges but can be a very rewarding one too. The reputation of law enforcement has been smeared in recent years due to news reports on officers that have decided to divert from their code of ethics and become involved in corrupt activity. The reality is that not all police officers are corrupt however, because all officers wear the same uniform, one officer represents all officers, which is an inaccurate perception that the public has created. These officers work hard in trying to keep our

communities safe, if society continues to have such views, officers will be discouraged and the job itself will no longer appeal to individuals. As a community, we need to distinguish that there will be individuals who lack integrity and will divert from doing what is ethically right however, this is not a representation of all law enforcement officers. There are many officers who work tirelessly to ensure that our communities are kept safe and strive to prevent and fight crime.

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