

**AUDIT DIVISION
POLICIES AND PROCEDURES MANUAL**

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Table of Contents

Section I: Mission and Authority..... 4

- A. Introduction..... 4
- B. History of Audit Division 4
- C. Vision Statement 4
- D. Mission Statement..... 4
- E. Audit Authority and Responsibilities..... 4
- F. Reporting Structure 5

Section II: Types of Audit Services 7

- A. Audits..... 7
- B. Inspection 7
- C. Non-Audit Services/Special Reviews 7

Section III: Ethics 8

Section IV: Independence..... 9

Section V: Risk Assessment 12

- A. Department-wide Risk Assessment 12
- B. Annual Audit Plan..... 12
- C. Engagement Risk Assessment 12

Section VI: Quality Control and Assurance 13

- A. Internal Quality Control System 14
- B. External Peer Review 15

Section VII: Audit Process 16

- A. Planning 16
- B. Field Work 17
- C. Reporting..... 21
- D. Debrief 24
- E. Monitoring/Follow-up..... 24
- F. Supervision..... 24
- G. Reporting Misconduct..... 24
- H. Records Retention 25

Audit Division Policies and Procedures Manual

Section VIII: Administrative Processes.....	26
A. Continuing Professional Education.....	26
B. Administrative Assignments.....	27
Badge/Parking Keycard Coordinator	27
BLEPAC Coordinator	27
Budget Coordinator (Training & Other)	27
Building Security Liaison	27
Charity Coordinator	28
Complaint Coordinator	28
Database Tracking	28
DECS Coordinator	28
Emergency Preparedness/Department Safety/Terrorist Liaison Officer	28
Ergonomic Coordinator	28
Facility Coordinator	28
Floor Wardens	28
Information Technology & Website Coordinator	28
Locker Coordinator	28
Mobilization Roster (Nixle)	28
Organization Chart Coordinator	28
Personnel Coordinator	28
Project Coordinator	28
Rating Coordinator – Civilian	29
Rating Coordinator – Sworn	29
Record Retention Coordinator	29
Retirement Coordinator	29
Safety Committee	29
Sick/IOD Coordinator	29
Subpoena Control Officer	29
Supply Coordinator	29
TASER/Radio Coordinator	29
TEAMS II Coordinator	29

Audit Division Policies and Procedures Manual

Telecommute Coordinator	29
Timekeeper	29
Training Coordinator	29
Vacation Coordinator	29
Vehicle Coordinator	30
Work Permit Coordinator	30
C. Desk Assignments	30
D. Ratings	30
E. Audit Tracking	31
F. Lockers	31

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Section I: Mission and Authority

A. Introduction

The purpose of the Audit Division (AD) Policies and Procedures Manual (Manual) is to memorialize the mission, types of services, audit process, ethical and independence issues, and processes around training, administrative assignments, employee evaluations relative to the Los Angeles Police Department (Department). Use of this manual will help auditors perform their work in a consistent manner in accordance with generally accepted government auditing standards (GAGAS).¹ These policies and procedures also address administrative tasks that support AD's objectives. This Manual outlines the Commanding Officer's expectations to help ensure AD work is done in a consistent, fair, and professional manner.

B. History of Audit Division

The AD was established by Special Order No. 16 (2001), Audit Division – Established. AD is guided and authorized by its Charter which is updated and approved annually by AD, the Office of Constitutional Policing and Policy (OCP), the Chief of Police, and the Board of Police Commissioners (BOPC),

C. Vision Statement

The AD provides high-quality audit services that communicate transparency and gain public trust by holding the Department accountable while striving for continuous improvement. As part of this process, AD aims to be a recognized leader in the law enforcement auditing profession.

D. Mission Statement

The AD's mission is to provide independent, objective, and comprehensive audits, inspections, and special reviews of police operations, internal controls, and Department policies and procedures. This work is performed by specially-trained and experienced sworn and civilian auditors. When auditors identify areas for improvement, AD makes recommendations to the BOPC to enhance Departmental operations and improve compliance with Department policies and procedures. The AD promotes public accountability and transparency by working with Department management to mitigate risks and evaluate controls that promote constitutional policing and effective delivery of police services.

E. Audit Authority and Responsibilities

As outlined in the Department Manual, AD's responsibilities include the following:

- Develop and prepare a risk-based Annual Audit Plan;
- Serve as a centralized repository for all audits completed pursuant to the Annual Audit Plan;
- Prepare a Weekly Audit Report, for internal AD and OCP use, detailing the status of Annual Audit Plan projects and any additional reports requested;
- Conduct audits that evaluate effectiveness and efficiency of operations and programs; review established systems, policies, and procedures to determine compliance with laws and regulations;
- Provide audit follow-up to determine whether corrective action is taken and evaluate the effectiveness of the actions taken;

¹U.S. Government Accountability Office, Government Auditing Standards, generally accepted government auditing standards, July 2018 Revision.

- Manage the Department’s Financial Disclosure Program by reviewing disclosures prior to final disposition by the Chief of Police; and,
- Host the Basic Law Enforcement Performance Auditor Course for Department personnel and outside law enforcement agencies.

F. Reporting Structure

1. Organization Chart – Department, see Department website
2. Organization Chart – Audit Division, see Department website
3. Position Descriptions

Commanding Officer, Chief Audit Executive

The CO provides strategic planning, resource management, liaison services with Department management, employee supervision, and oversight of projects that improve the efficiency, effectiveness, accountability, and transparency of the Department’s operations.

The CO and Officers-in-Charge (OICs) assess the skills needed to perform each assignment and assign staff with the knowledge and abilities to perform the work. See GAGAS Sections 4.02 - 4.04 and 8.31 a-d for additional information.²

Officer-in-Charge

Section OICs assign and supervise projects, review work performed, make recommendations to help ensure Departmental compliance with policies, standards, and procedures; assess and develop training needs and programs, and complete annual employee evaluations. See GAGAS Sections 5.36-5.37 a-b for additional information.

Project Manager/Assistant Project Manager

Project Managers (PM) manage personnel on the project team and monitor and track audit progress to help ensure the quality and completeness of the project. The Assistant Project Manager (APM) assists the PM as necessary.

Audit Staff

Audit staff include both sworn and civilian personnel. An audit team usually consists of a PM, an APM, and team members, at least one of whom is a sworn employee. Auditors conduct performance, compliance, operations, information systems, and program audits in accordance with GAGAS. Auditor duties include analyzing audit areas, establishing scope; evaluating and assessing risks; examining documents to ensure compliance with Department policies and guidelines; determining if effective and efficient controls are in place; preparing audit workpapers; and preparing audit findings to discuss with audited entities.

Quality Assurance Staff

Quality Assurance (QA) staff include an independent report reviewer and a supervisor. They review the project’s research, risk assessment, prior reports, work plan, field work, findings, and recommendations. QA verifies that reported facts flow logically into conclusions and validate

² Reference from the U.S. Government Accounting Office, *Generally Accepted Government Auditing Standards*, July 2018 Revision.

findings and recommendations by reviewing workpapers to help ensure the report is accurate and the recommendations are practical.

Training Coordinator

The Training Coordinator (TC) supervises, monitors, and reports all training. The TC plans, schedules, and coordinates sworn and civilian training and completes training records in the Training Evaluation and Management System II (TEAMS II). The TC monitors and ensures compliance with the Department Standardized Roll Call Training, Supervisor Quarterly Training, California Peace Officer Standards and Training, and Continuing Professional Education (CPE) programs. See Page 3 of the [Audit Division Administrative Duties](#) document for additional details.

Administrative Staff

The administrative staff assist the AD CO with all administrative tasks. These tasks include updating documents, completing Inter and Intradepartmental Correspondences, preparing the AD budget, responding to project requests, managing the QA Unit, handling personnel issues, and administering timekeeping. The administrative staff work together to prepare and transmit AD's work product to the OCPP and other commands.

If an administrative staff position is vacant, its duties will be assigned to other Division staff. To the extent possible, administrative staff will be cross-trained for duties outside their usual areas of responsibility. This will maximize AD resources and employees' training and promotional opportunities.

Adjutant

The Adjutant is a liaison among the AD CO, the staff, and other commands. The Adjutant presents administrative documents and issues for consideration to the CO. The Adjutant coordinates work product to ensure timely completion. Externally, the Adjutant represents the CO. In the absence of an Adjutant, administrative staff will be asked to complete these duties. See Page 1 of the [Audit Division Administrative Duties](#) document for additional details.

Budget and Projects Section

The Budget and Projects Section personnel are responsible for budgeting requests and projects assigned by OCPP to AD or by AD to its staff. See Page 4 of the [Audit Division Administrative Duties](#) document for additional details.

Personnel and Facility Section

The Personnel and Facility Section staff coordinate hiring and track movement of personnel in and out of AD. They liaison with the Garland Building management and support other Administrative Staff with projects. See Page 5 of the [Audit Division Administrative Duties](#) document for additional details.

Timekeeper

The Divisional Timekeeper enters AD employee regular time and overtime into the timekeeping system. The Timekeeper supports other Administrative Staff with projects. See Page 7 of the [Audit Division Administrative Duties](#) document for additional details.

Section II: Types of Audit Services

The AD performs the following activities pursuant to GAGAS guidelines:

A. Audits

Audits are objective analysis, findings, conclusions, and recommendations in response to the Department's compliance with policies and procedures. Recommendations resulting from audits assist management and those charged with governance and oversight with improving program performance and operations. The AD's analysis facilitates management decision-making and contributes to public accountability and transparency. The AD conducts all its audits in accordance with the GAO's performance audit standards except for those projects classified as non-audit services. See GAGAS Sections 1.21 and 3.64-3.86 for additional information.

B. Inspection

An inspection can be performed after an audit as a retrospective evaluation of the adequacy of Department policies and procedures, staff's understanding of those policies and procedures, and the extent of the audited entity's compliance with them. Individual Department offices may conduct their own inspections. Inspections are often, but not always, less structured and complex than an audit. Inspections may occur without prior notification to the engagement team. See GAGAS Sections 5.54-5.56 for more information.

C. Non-Audit Services/Special Reviews

The AD performs non-audit services, also known as special reviews, and consulting services. Non-audit services do not adhere to all GAGAS requirements. A non-audit service is an evaluation of Departmental performance in the absence of specific, written policies and procedures to determine the scope of controls. A non-audit service does not adhere to traditional audit sampling and methodology structure and instead relies on auditors' professional judgment in planning, conducting, and reporting the results of the special review. See GAGAS Section 3.64 for more information.

Section III: Ethics

It is AD's policy that audit staff and the work they perform must adhere to the ethical principles set forth by the Department Manual and government auditing standards. The Department's ethical principles are documented in the Department's Core Values and Code of Ethics. The ethical principles that guide the work of AD auditors are in accordance with GAGAS are as follows and found in Section 3.02-3.16 of the GAGAS:

- A. Public interest** – It is the auditor's responsibility to observe integrity, objectivity, and independence to ensure the collective well-being of the community and entities the auditors serve.
- B. Integrity** – Auditors will perform their work with an objective, fact-based, nonpartisan, and nonideological attitude regarding audited entities and the audit report audience. Making decisions in accordance with the public interest of the audited program reflects to the principle of integrity. Acting with integrity means that auditors are responsive to the public interest and resist pressure from stakeholders to modify an audit result without just cause.
- C. Objectivity** – Thinking independently when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest. Auditors will continually assess relationships with audited entities and other stakeholders in the context of the auditors' responsibility to the public.
- D. Proper Use of Government Information, Resources, and Positions** – Government information, resources, and positions are to be used for official purposes and not for the auditors' personal gain. The public's right to access transparent government information is the overarching factor.
- E. Professional Behavior** – High expectations for auditors include complying with legal, regulatory, and professional obligations and avoiding any conduct that could discredit an auditor's work.

Section IV: Independence

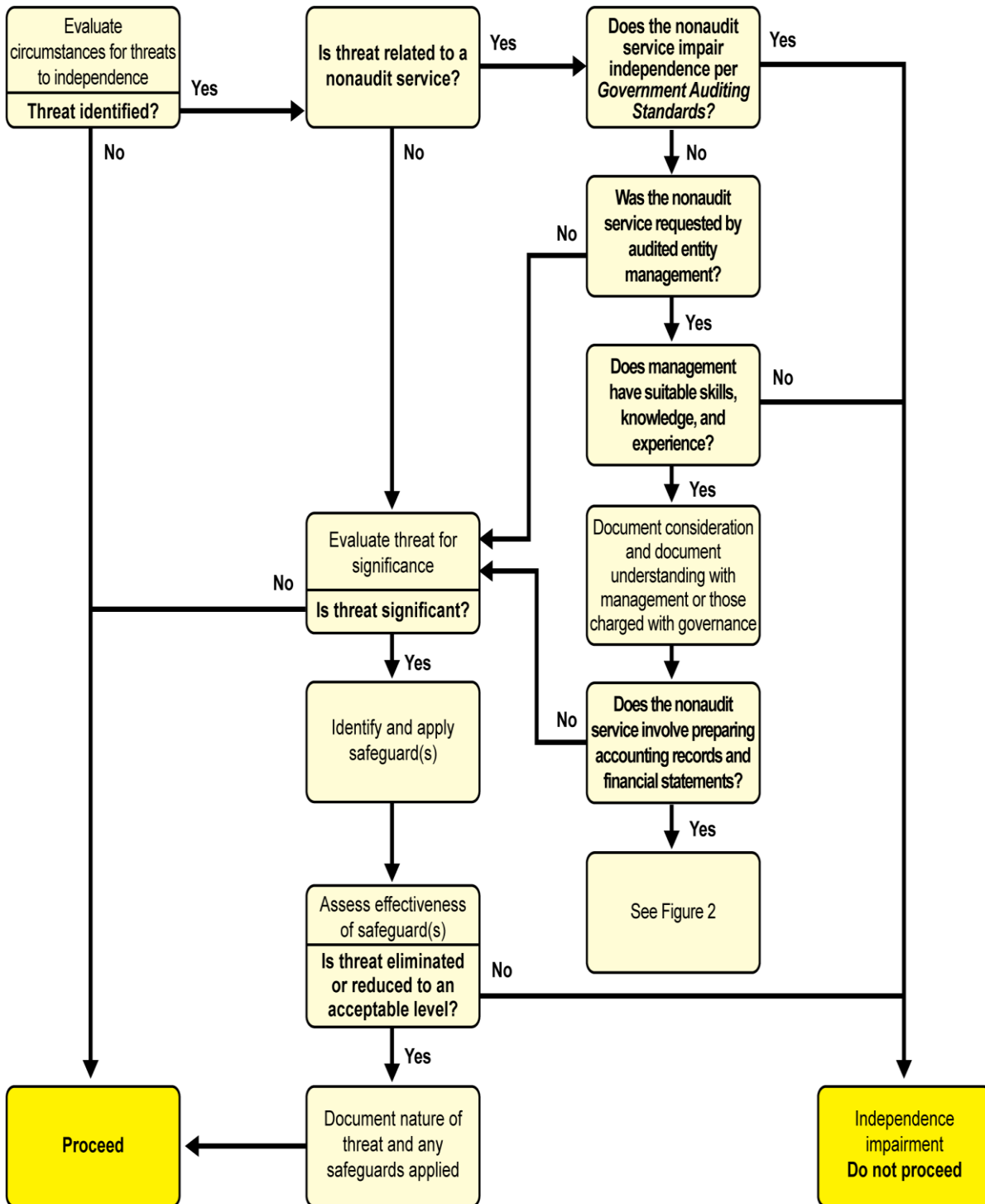
GAGAS requires that an auditor not be pressured, implicitly or explicitly, in an effort to influence their work or to skew the results of an audit report. See GAGAS Section 3.17(a-d) for further information.

Policy

The AD and the individual auditor must be independent from an audited entity. Auditors should avoid situations that could lead reasonable third parties to conclude that the auditors and AD are not independent and incapable of exercising objective and impartial judgement on issues associated with the project and its report. See GAGAS Section 3.18-3.20(a-b) for additional information.

If a conflict of interest is identified after issuing an audit report, a review of the audit should be conducted. See GAGAS Sections 3.107(a-b), 3.27-3.29, 3.31 - 3.34, 3.49, and 3.59-3.60, for additional information on threats to independence.

Generally Accepted Government Auditing Standards Conceptual Framework for Independence



Source: GAO. | GAO-18-568G

Procedures

Staff are assigned to projects based on personnel availability, project complexity, and the skills and background required to perform the project. Personal relationships and past experiences with Department management are also considered, and staff will not be assigned where such conflict exists. Should an actual or perceived conflict happen during an assignment, staff will immediately advise management.

Staff, for each audit assignment, will submit a completed **Independence Statement** to the OIC. If the OIC or staff identify a conflict, they must notify their supervisor of the circumstances. The QA Unit and AD CO will review and sign each Independence Statement.

The AD maintains its internal audit independence as follows:

- a) The AD CO reports audit results to the OCPP, Chief of Staff, Chief of Police, and the BOPC;
- b) Both the Inspector General and the BOPC have the right to review all of AD's audit results;
- c) The AD is organizationally independent and reports to the BOPC through the OCPP;
- d) The AD CO has direct access to the BOPC; and,
- e) The AD CO is a civil service-protected position that is sufficiently removed from political pressure to conduct audits and report findings, conclusions, and recommendations objectively without fear of reprisal.

Non-Audit Service/Special Review

Before auditors agree to provide a non-audit service, also known as a special review, auditors should determine whether providing the service would create a conflict of interest. See section II.C. for additional information. Any non-audit service provided will be evaluated for conflicts to independence for AD and its auditors. The AD will take steps to mitigate or eliminate identified threats. See GAGAS Section 3.81 for additional information.

Procedures

For a non-audit service, the auditor will complete a Non-Audit Services Assessment Checklist to:

- Evaluate the engagement to determine whether it requires AD to assume management representation;
- List the threats identified that may impair the auditor's independence;
- Identify any safeguards that may be in place to reduce or mitigate the threats;
- Prepare a planning memo to describe the nature of the non-audit service to be performed;
- Complete the test work; and,
- Notify in some formal communication of non-audit service results.³

³ See GAGAS Section 3.76-3.77 and 3.83-3.84, for additional information.

Section V: Risk Assessment

A. Department-wide Risk Assessment

The AD, with input from Department command staff and the BOPC, develops an annual Department-wide Risk Assessment to identify potential audit subjects. Additionally, AD considers its prior work, the City Controller's report, and external sources. The purpose of the risk assessment is to determine projects for the AAP consistent with the Department's goals.

B. Annual Audit Plan

The Annual Audit Plan (AAP) represents the projects to be performed during a given calendar year. The AAP is informed by AD observations, CO requests, OCPP, COP, and BOPC concerns, and issues raised in the Department-wide risk assessment. The proposed AAP is presented to the BOPC Executive Committee for their input and to the full BOPC for approval during the 4th quarter of the previous calendar year.

The AD will periodically check with the BOPC Executive Committee for their input on priorities and potential additional projects. The AAP is intended to be flexible to allow analysis of unanticipated issues. Should the AAP require significant interim changes, adjustments are made and presented to the BOPC Executive Committee or the full BOPC for approval.

C. Engagement Risk Assessment

Audit Risk – Audit risk is the possibility that the auditors' findings, conclusions, recommendations, or assurance may be improper or incomplete. When planning audits, auditors should assess risk and apply their assessments to develop audit objectives and document them in the Audit Work Plan (AWP). See GAGAS Sections 8.03-8.05, 8.16, 8.27, 8.30, 8.36, 8.39-8.40, 8.49, 8.54, 8.59-8.62, 8.68, and 8.71-8.72 for additional information.

Fraud/Misconduct Risk – Auditors should be aware of the possibility of the risk of fraud or misconduct. If an auditor identifies what they suspect is fraud or misconduct, auditors must immediately notify their OIC. The OIC must then immediately inform the AD CO. The AD CO will report the suspected fraud or misconduct to OCPP and the AD CO will determine whether to inform the CO in writing of the identified entity. See GAGAS Sections 8.27, 8.71-8.72, and 8.76 for additional information.

Section VI: Quality Control and Assurance

Audit Division maintains a system of quality control designed to provide AD with reasonable assurance that its staff complies with professional standards and applicable legal and regulatory requirements. See GAGAS Section 5.02 and 5.04-5.06.

Quality Assurance Flowchart

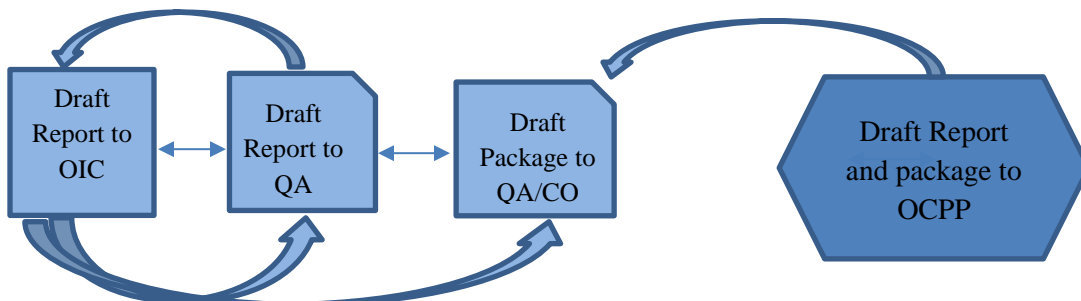
Audit Development Stage

- Audit project is assigned to a project manager (PM).
- The PM develops the audit work plan (AWP).
- The PM sends the AWP to the OIC.
- Audit team conducts fieldwork and assesses evidence for findings and recommendations.



Audit Completion Stage

- Draft audit report and complete work papers sent by the PM to the OIC.
- **OIC Review – OICs check the following: report format, grammar, clarity, work paper completion, strong basis for findings and recommendations, all calculations are correct.**
- Staff-level QA review. Staff QA notes are cleared by PM until approval from QA. Unresolved issues are reported to the OIC.
- OIC forwards package to the OIC of QA.
- OIC QA reviews document with AD CO.
- QA returns audit to OIC for responses to questions, edits, or modifications requested.
- The OIC returns edited document to OIC, QA for final review with the CO.
- The AD CO reviews draft audit report, kickback to OIC or approves audit report.
- The OIC packages the audit with all attached documentation (Buck Slip, 15.2 from COP to BPOC, Title Page, Table of Contents, Appendix, 15.2 responses) and forwards package to QA OIC.
- Draft audit package to OCPP for review. Edits from OCPP may pose questions, impact formatting, or clarify narrative, and will not impact independence or objectivity.



A. Internal Quality Control System

The AD has policies and procedures that address the following:

Organizational Policies and Procedures

This manual details the standards used to ensure all work is conducted satisfactorily and in accordance with professional standards. Each staff member is responsible for reviewing and complying with the Manual. An electronic version is stored in the AD SharePoint.

Standard Audit Programs

Audit and Non-Audit Programs are standardized for each project. Templates list forms and procedures to be completed for each phase of the audit including Planning, Fieldwork, Reporting, and Quality Assurance. The standard programs require auditors to establish focused objectives or study questions. Templates are located on the AD SharePoint.

Supervisory Review of Audits and Workpapers

Auditors and supervisors with advanced skills and proficiency will review work performed by other team members. Supervisory oversight includes reviewing the workpapers for accuracy and completion; checking reports for grammar, accuracy, clarity, and formatting; ensuring conformance with the audit plan, freedom from bias, and use of GAGAS standards. This oversight includes regular check-ins, meetings, and thorough review of workpapers documenting the audit work plan, population and sampling, fieldwork, testing, findings, referencing, reporting, and follow-up. See GAGAS Sections 5.36-5.37 and 8.87 for additional information.

Independent Report Review

The QA Unit conducts an independent report review for each AD work product. Auditors will cross-reference all findings in the audit report to the workpapers. The QA Unit matches numbers and statements in the report to supporting workpapers to ensure that the information is accurate and consistent. The QA Unit may also make or suggest edits for clarity, accuracy, and format consistency.

Audit/Project Review

The AD uses a checklist at the end of each project to ensure documentation of every audit standard. Throughout the audit process auditors complete key audit documents which are maintained in the appropriate electronic file folder. The Review of Audit Engagement is maintained electronically in the Quality Assurance File Folder.

Ongoing Monitoring

The AD is committed to continuous improvement. In keeping with this commitment, the CO, AD is responsible for revising the AD Manual as necessary. See GAGAS Sections 5.42-5.45 for additional information.

The AD uses the annual Quality Monitoring Procedures Review process to assess completed audit work to determine whether:

- Professional standards, legal, and regulatory requirements have been followed;
- The quality control system is suitably designed; and,
- Quality control policies and procedures are operating effectively. See GAGAS Section 5.47 for additional information.

Through the monitoring processes, AD reports the results to identify any systemic or repetitive issues for improvement and recommends corrective action. The information communicated should include the following;

- A description of the monitoring procedures performed;
- The conclusions reached from the monitoring procedures; and,
- When relevant, a description of systemic, repetitive, or other deficiencies and of the actions taken to resolve those deficiencies. See GAGAS Section 5.44 for additional information.

B. External Peer Review

It is AD's goal to undergo an external peer review by qualified reviewers independent of AD every three years subject to personnel and budgetary constraints. The peer review will assess AD's quality control system and measure its compliance system. Additionally, the peer review will evaluate AD's conformance with audit professional standards. The peer review will be posted on the Department website for public viewing. See GAGAS Sections 5.60-5.61c for additional information.

The first peer review was conducted by the Association of Local Government Auditors (ALGA) in August 2018 and covered audits completed between January 2017 and July 2018. The AD's goal is to complete the next peer review within GAGAS-directed timeframes. The timeframe may cover audits issued between August 2018 and August 2021 with subsequent reviews every three years after.⁴

The AD transmitted its last external peer review reports to the BOPC. The peer review report and letter of comment was posted to the Department's website and a copy of the reports can be made available to the public upon request. See GAGAS Sections 5.77-5.80 for additional information.

⁴ Due to the pandemic, U.S. Government Accountability Office (GAO) allowed ALGA to extend all peer reviews up to one year and three months from the end of the last peer review period. Audit Division will request a peer review if budget and personnel staffing allow such a request.

Section VII: Audit Process

See [Audit Process Report](#) for detailed breakdown of process.

A. Planning

Policy

Auditors must plan and document their work to address the audit objectives, scope, and methodology. Planning is a continuous process throughout the audit. Auditors may refine or adjust audit objectives, scope, and methodology as the work continues. See GAGAS Sections 8.03-8.07 for additional information.

Procedures

- 1. Staff Assignment** – The AD will assign staff and supervisors with the best available technical knowledge, skills, and abilities for the assignment. See GAGAS Sections 4.02-4.04 for additional information.
- 2. Independence Statement** – Auditors will complete an Independence Statement for all team members and supervisors that are involved in the engagement. If threats to independence exist, the auditor will then notify their supervisor. The auditor may be excluded from the engagement or apply appropriate safeguards to continue. See GAGAS Sections 3.17-3.108 for additional information.
- 3. Brainstorming** – When beginning an audit, the PM will schedule a brainstorming meeting with the team members and outside staff (a member of QA, an AOIC or OIC from another Section, the CO, or another auditor with prior or relevant experience). The meeting will assess risks, help define the scope and objectives, discuss methodology, and confirm a tentative timeframe.
- 4. Audit Risk Assessment** – Auditors continuously assess audit risk both qualitative and quantitative by considering factors such as time frames, complexity or sensitivity of the work, adequacy of internal controls, and auditors' access to records. If there are issues, the team will re-evaluate the audit itself as needed. See GAGAS Sections 8.16 and 8.71-8.71 for additional information.
- 5. Audit Notification** - Auditors will communicate the audit objectives (in general), scope, methodology, and timeline to the management of the audited entity.⁵ The notification is written as a 15.2 signed by the CO or designee and sent by email. See GAGAS Sections 8.20-8.22 for additional information.
- 6. Audit Work Plan** - The PM will prepare an Audit Work Plan (AWP) that documents the methodology to achieve the audit objectives. Auditors should update the AWP as necessary to reflect any changes during the audit process. The AWP provides an opportunity for management to supervise audit planning and to determine whether:

⁵ Due to the dynamics and oversight of the Department, the entrance meeting is not held with the Chief of Police, but with management with authority and responsibility to implement corrective action of the activity being audited.

- The proposed audit objectives should result in a useful report;
- The AWP adequately addresses significant Departmental risks;
- The scope, methodology, and audit steps are sufficient to address the audit objectives;
- Evidence is likely to be enough and appropriate for purposes of the audit; and,
- Enough staff, supervisors, and specialists with knowledge, skills and experience are available to perform the audit. See GAGAS Sections 8.33 and 8.35 a-e for additional information.

The AWP should contain the following elements:

- Overview;
- Background (to include prior audit information); (6.11, 8.36)
- Understanding of Internal Control (Controls are properly designed and implemented); (8.39-8.40, 8.49, 8.54)
- Understanding of Information Systems Control; (8.59-8.62)
- Risk Assessment;
- Scope, and Methodology; (8.03-8.19)
- Objectives;
 - Objective title;
 - Criteria;
 - Audit Procedure;
- Audit Team; (4.02-4.04)
- References; and, (8.07)
- Other Related Matters. See GAGAS Sections 4.02-4.04, 6.11, 8.03-8.19, 8.36, 8.39, 8.40, 8.49, 8.54, and 8.59-8.62 for additional information.

An AWP includes the audit objectives and testing procedures. Objectives and testing will be articulated as clearly as possible to obtain strong evidence that provides a reasonable basis for findings and recommendations. The AWP, including controls, must be prepared before starting field work. The PM will prepare the AWP with input from the team members. All AWP's must be reviewed by the OIC and are subject to CO approval. See GAGAS Sections 8.06 and 8.07 for additional information.

B. Field Work

Policy

Audit field work is where auditors test their objectives. All evidence must be sufficient (is there enough?) and appropriate (is it relevant, valid, reliable?) to provide reasonable basis for all findings and conclusions. See GAGAS Sections 8.90 – 8.94 for additional information.

Auditors will document the following: research, brainstorming, auditee meetings, workplan, field work, objectives, scope, methodology, test work, evidence, findings, conclusions, recommendations, and supervisory review before issuing the audit report. See GAGAS Sections 8.03 - 8.07 for additional information.

Auditors will document departures from applicable GAGAS requirements and the impact on the audit. See GAGAS Section 9.05 for additional information.

Procedures

The PM uses professional judgment to collect evidence. Auditors should prepare documentation so an individual without context can understand the results of procedures performed, the evidence obtained, the conclusions reached, and the basis of all recommendations made in the audit report. See GAGAS Sections 8.132 - 8.134 for additional information.

1. Testing

- a. **Sampling** - When sampling is used, the appropriate selection method used depends on the audit objectives. When a representative sample is needed, AD generally uses statistically valid random sampling methods because they provide stronger evidence than non-statistical techniques. When a representative sample is unnecessary, a targeted selection may be used. See GAGAS Section 8.107 for additional information.

- b. **Data Collection and Analysis** - There are three types of evidence that auditors may use: documentary, physical, and testimonial evidence. See GAGAS Sections 8.104a-f, 8.105, and 8.106 for additional information.
 - *Documentary Evidence* is obtained using existing information such as letters, contracts, arrest reports, complaint investigations, accounting records/invoices, spreadsheets, and databases.

 - *Physical Evidence* is obtained during an inspection or observation of people, property, or events. Evidence obtained through the auditors' direct physical examination, observation, and inspection is more reliable than indirect evidence; for example, examining original documents is more reliable than examining copies. Auditors are expected to physically inspect the original documents before making copies to help ensure data integrity and reliability.

 - *Testimonial Evidence* is obtained through inquiries, interviews, focus groups, public forums, or questionnaires. Testimonial evidence can be used to interpret or support documentary or physical evidence. AD applies the same standards to testimonial evidence. Should auditees provide testimonial evidence, auditors must evaluate what steps the auditee took to confirm its reliability.

Test results are based on appropriate analysis and evaluation of the collected evidence. Auditors should document assessments that evidence is sufficient and appropriate for addressing audit objectives, findings, and conclusions. See GAGAS Sections 8.105 - 8.113 for additional information.

Computer-processed information, whether the information is provided to auditors or auditors independently extract it, is assessed for sufficiency and appropriateness with consideration for completeness and accuracy of the data for the intended purposes. See GAGAS Section 8.98 for additional information.

In cases where AD cannot test validity or reliability, auditors will apply additional procedures including:

- a) Seeking additional corroborating evidence;
 - b) Redefining objectives or scope to eliminate the need to use the evidence;
 - c) Presenting findings and conclusions so that the supporting evidence is sufficient and appropriate; and,
 - d) Determining whether to report the limitations or uncertainties as a finding, including any related significant internal control deficiencies. See GAGAS Section 8.115 a-d for additional information.
- c. **Cross-referencing** - To ensure the audit workpapers support the audit report, the Summary of Findings must be cross-referenced to the workpapers. Cross-referencing must be completed prior to review by QA.

2. Elements of Findings

Auditors will plan and perform procedures to develop the elements of a finding when they are relevant and necessary to address the audit objectives. A finding contains up to five elements: criteria, condition, effect, cause, and recommendation. The specific elements needed for a finding depend on the objectives and the audit results. See GAGAS Sections 6.17 – 6.18, 8.116 - 8.117, and 8.124 - 8.129 for additional information.

- *Criteria*: Criteria provide a context (policy, procedure, law, etc.) for evaluation of evidence and understanding the findings, conclusions, and recommendations. See GAGAS Section 6.25 for additional information.
- *Condition*: Condition is a situation that exists. See GAGAS Section 6.26 for additional information.
- *Cause*: The cause is the factor(s) responsible for the difference between the condition and the criteria. Cause may also be basis for recommendations. See GAGAS Section 6.27 for additional information.
- *Effect*: The effect or potential effect is a clear logical link to establish the impact or potential impact of the difference between the condition and the criteria. See GAGAS Section 6.28 for additional information.
- *Recommendation*: A suggestion or proposal for corrective action if findings are significant within the context of the objectives. A recommendation is usually the inverse of cause. See GAGAS Section 9.18 and 9.28 for additional information.

Auditors prepare an “Elements of Findings” workpaper for each finding and recommendation and cross-reference it to the appropriate workpaper. After reviewing all findings, auditors will transfer all findings and recommendations to the Summary of Findings workpaper. This workpaper should be used in the Exit Meeting to present findings and recommendations to the audited entity.

3. Workpaper Standards

Workpapers document the research, risk evaluation, planning, field work, and testing performed during the audit. Workpapers are a record of the auditor's project and the link between fieldwork and the auditor's findings and recommendations. They document the engagement results and become the basis for the auditor's conclusions. Workpapers must be reviewed by the PM to ensure they are properly prepared, completed in full, and provide adequate support for the work performed. The PM also ensures the evidence reflected in the workpapers is sound. Evidence that supports findings must be relevant, reliable, and valid as follows:

- Relevance means there is a logical connection with the issue being addressed.
- Reliability refers to the consistency of results when information is measured or tested.
- Validity refers to the extent to which evidence is a reasonable basis to measure what is being evaluated. See GAGAS Section 8.102 a-c for additional information.

The following information will be documented on each workpaper:

- Heading;
- Preparer and date prepared;
- Reviewer and date reviewed;
- Purpose of the workpaper;
- Scope;
- Source; and,
- Conclusion, as applicable.

All workpapers shall be maintained electronically in the following folders on SharePoint:

- Planning Folder – **A**
 - Project Activity Log – A00
 - Independence Statement – A01
 - Brainstorm Memo – A02
 - Audit Risk Assessment – A03
 - Intradepartmental Correspondence/Audit Notification – A04
 - Entrance Meeting Agenda/Notes – A04.1
 - Audit Work Plan – A05
 - Audit Program (Testing Instrument) – A06
 - Timeline – A07
- Testing Folder – **B**
 - Population – B01
 - Sample Size Calculation – B01.1
 - Randomizer – B01.2
 - Samples – B01.3
 - Summary of Findings (Elements of Finding/Findings Development) – B02
 - Detailed Testwork (Findings) – B03

- Overall Evidence Assessment – B04 – Should be immediately completed after test work is completed.
- Reporting Folder – C
 - Draft Report – C01
 - Final Report – C02
 - Appendix – C03
 - Exit Meeting Agenda/Notes – C04
 - Actions Taken/Management’s Response – C05
 - Debrief Notes – C06
- Quality Control Folder – D
 - Quality Assurance Checklist (Peer Review Checklist) – D01
 - Audit Supervisory Checklist – D02
 - Supervisor Review Notes – D02.1
 - Quality Assurance Review Notes – D03
 - Letter Back to OIC After Review – D3.1
 - Audit Project Manager Checklist – D04

C. Reporting

Policy

Each completed audit will result in a report that documents the audit results that is sent to the auditee. If an audit is ended before it is completed, auditors should document their work and the reasons for termination. See GAGAS sections 5.25 and 9.06 - 9.09 for additional information.

If, after the report is issued, it is determined that the report lacked enough evidence to support findings or conclusions, the CO, AD, should notify appropriate officials, remove the report from the Department’s website, and post a public notice that the report was removed. The CO, AD will decide whether to do more audit work to reissue the report with revised findings and conclusions. See GAGAS Section 9.68 for additional information.

Procedure

1. Audit Report Content – The audit report should contain the following information with any deviations subject to the AD CO’s approval:

- Cover Page
- Table of Contents
- Audit report
 - Overview;
 - Describes purpose (why did we conduct this audit).
 - Will contain a footnote regarding GAGAS Compliance; see style manual for sample.
 - Ideally, the overview will be limited to the first page of the report.
 - Background;
 - Prior Audits, if applicable, as part of the Background section;
 - Prior Recommendations and their status, if applicable, as part of the Background section;

- Scope (including limitations and constraints) and Methodology including population and sample selection;⁶
- Summary of Findings – Brief summary of what the results of objectives were. A chart should be used as well as words if necessary.
- Detailed Findings;
 - Each Objective SHALL Contain:
 - Criteria
 - Audit Procedures
 - Findings – Any findings shall be in a chart format
 - Additional Assessment (if needed)
- Other Related Matters (*Optional* - only if applicable);
- Recommendation(s);
- Actions Taken/Management’s Response
 - 15.2 must be obtained from all audited entities
 - Include an overview of the 15.2 response
- Nature of any confidential or sensitive information omitted, if applicable;
- Appendix – Signature Page and other documentation if needed; and,
- Addendum – Response from audited entity (required as of the 2021 AD Charter) or entities and other documents if needed

When auditors comply with all applicable GAGAS requirements, they should use the following language, which represents a modified GAGAS compliance statement, in the audit report as a **footnote** in the Overview section to indicate that they performed the audit in accordance with GAGAS (9.03-9.04):

“Auditors conducted this audit in accordance with the U.S. Government Accountability Office, *Generally Accepted Government Auditing Standards (GAGAS)*, July 2018 Revision.”

In the event auditors do not comply with all applicable GAGAS requirement, auditors should include a modified GAGAS compliance statement in the audit report. A modified compliance “except for” statement is appropriate when auditors:

(1). Performed in accordance with GAGAS *except for* specific applicable requirements that were not followed, or

(2). Because of the significance of the departure(s) from the requirements, the auditors were unable to or did not perform the engagement in accordance with GAGAS. See GAGAS Section 9.05 for additional information.

2. **Exit Meeting** – When the audit is complete, an exit meeting is held with the auditee. The purpose is to confirm the accuracy of the findings, allow the auditee to dispute findings and address auditee questions or issues. If the audit is Department-wide, the exit meeting should include the entities responsible for implementing the recommendations. All items discussed should be documented after the meeting. Generally, audit reports are sent to the auditee after

⁶ When an auditor applies randomly selected statistically valid samples, the sample result is projected to the population to support findings, conclusions, or recommendations.

the exit meeting when findings are mutually agreed upon and after the AD CO reviews the draft report. A draft report may be sent in advance of the exit meeting to facilitate communication if both QA and the CO have reviewed and approved the draft report.

3. **Final Audit Report** - See the QA flow chart. The PM, Section OIC, and CO will sign the Appendix I of the report.
4. **Management Response** - The COs of audited entities must submit Form 15.2 responses to AD findings and draft report within seven calendar days of receipt of the findings and/or draft report. These responses should include either a statement of general agreement, or present the actions taken or planned regarding findings and recommendations. The response will be included as an Addendum to the final report. See the AD Charter and GAGAS Sections 9.54-9.55 for more information.
5. **Report Distribution** - Audit reports will be distributed to the following entities:
 - Chief of Police;
 - Board of Police Commissioners; and,
 - Applicable Bureau(s) and/or division CO(s).

Audits conducted in accordance with the AAP will be presented to the BOPC for approval. All BOPC audit reports become public record and are posted on the LAPD website. See GAGAS Sections 9.56 - 9.58 for additional information.

If information is prohibited from public disclosure or is excluded from the report due to the confidential or sensitive nature of the information, auditors should disclose in the report that certain information has been omitted and the reason or circumstances that make the omission necessary. See GAGAS Sections 9.61 - 9.67 for additional information.

If, after the report is issued, it is determined that the report lacked enough evidence to support findings or conclusions, the CO, AD should notify appropriate officials, remove the report from the Department's website, and post a public notice that the report was removed. The CO, AD, will decide whether to do more audit work to reissue the report with revised findings and conclusions. See GAGAS Section 9.68 for additional information.

6. **Confidentiality** – Department personnel must abide by all State and federal laws related to information obtained from audit work; as well as the Department Manual. Confidential information must be held in strictest confidence. Such information is to be used solely for Department purposes and not as a basis for personal gain. Confidential information is transmitted only with the approval of the CO, AD, to those who need the information to discharge their duties. Any dissemination of confidential information without proper authorization may be considered misconduct and could result in disciplinary action up to and including termination.

D. Debrief

Performing an audit can provide insight regarding an entity or audit process. After an audit, the OIC, PM, and team members should meet to discuss lessons learned. This information should be documented on the Audit Debrief (C06) workpaper and included in the Reporting Folder.

E. Monitoring/Follow-up

The QA tracks all the project recommendations approved by the BOPC and their implementation. The AD reports the status of recommendations to the BOPC every six months (January through June and July through December) as part of the Audit Recommendation Status Report. The QA team tracks the recommendations and prepares the report for the CO's review to the CO by May and November each year.

F. Supervision

Policy

Supervisory oversight will be documented before an audit report is sent to the QA supervisor for CO approval. The AD CO has overall responsibility for work quality and staff development. Audit supervisors are responsible for supervising staff, reviewing work product, and providing guidance and direction to address audit objectives. This supervision and review may vary depending on the complexity of the audit, the significance of the audit, and the experience of the staff. See GAGAS Sections 8.87 - 8.89 for additional information.

Procedures

PMs must review all workpapers and address audit concerns with the OIC. The OIC should complete a supervisor review at the completion of each audit phase and perform a final review of workpapers to verify consistency, reasonableness, and accuracy within the scope, audit objectives, findings, and recommendations. The OIC must verify that the audit report is complete and conforms to expectations regarding grammar, numerical accuracy, and consistency of the report to auditor documentation.

Differences of Opinion During Review Process

At any time during a project, AD employees are welcome to discuss differences of opinion among the auditors, OICs, and the AD CO. Final resolution will be documented and retained in the workpapers. See GAGAS Section 5.24a-c for additional information.

G. Reporting Misconduct

Department Manual Section 1/210.46, Employee's Duty to Report Misconduct, states in part, *"The reporting of misconduct and prevention of the escalation of misconduct are areas that demand an employee to exercise courage, integrity, and decisiveness. Department Manual Section 3/813.05 requires that when an employee, at any level, becomes aware of possible misconduct by another member of this Department, the employee shall immediately report the incident to a supervisor or directly to Internal Affairs Group."*

During an audit, an auditor may become aware of employee actions that could rise to the level of misconduct. In this case, the auditor shall *immediately* notify his or her OIC and the OIC shall ensure that the CO, AD is notified for appropriate action.

H. Records Retention

All audit workpapers will be filed electronically in AD's SharePoint for a minimum of two years. After that, they will be moved to external storage in accordance with the Department's record retention guidelines.

Section VIII: Administrative Processes

A. Continuing Professional Education

AD Civilian Employees – The AD civilian staff who conduct audits are expected to enhance their knowledge, skills, and professional competencies through continuing professional development. **It is each staff member’s responsibility to maintain their CPE units and provide proof of completion of courses to the Training Coordinator.**

Auditors who plan, direct, perform engagement procedures for, or report on an engagement conducted in accordance with GAGAS, should develop and maintain their professional competence by completing CPEs. Each auditor should complete, in every 2-year period, at least 24 hours of subject matter directly related to the government environment, government auditing, or the specific or unique environment where the audited entity operates.

For auditors who are involved in any amount of planning, directing, or reporting on GAGAS engagements and those who are not involved in those activities but charge 20 percent or more of their time annually to GAGAS engagements should also obtain an addition 56 hours of CPE (for a total of 80 hours of CPE in every 2-year period). Auditors who are required to have a total of 80 hours of CPE should complete at least 20 hours of CPE in each year of the 2-year period. The two-year period for continuing education and training requirements will begin on January 1st of odd number calendar years. Auditors assigned to AD less than two years should complete a pro rata number of CPE hours. (4.16-4.17, 4.42-4.43)

AD Sworn Employees – Those AD Sworn employees, to meet training requirements as set forth by the California Commission on Peace Officer Standards and Training (POST), should complete 24-hours of Continuing Professional Training (CPT). The training must be POST certified or POST approved training and shall be completed within a 24-month cycle. The 24-month cycle begins January 1 of each odd year and concludes on December 31 of each even year. For example, the current training cycle for May 2021 is from January 1, 2021 to December 31, 2022.

Fourteen of the 24 hours of CPT training must be in the Perishable Skills Program (PSP) topics of driving (4 hours), arrest and control (4 hours), firearms (4 hours), and interpersonal communications (2 hours). All sworn officers at the rank of lieutenant and below are required to complete their CPT and PSP training.

All AD Employees – All AD employees are required to check and complete any and all online trainings assigned. This would be the Learning Management System on the Local Area Network (LAN) and for civilian employees, the Cornerstone application. This check and completion should be done on a bi-weekly basis. Any certificates or signature requirements provided at the end of training will be printed and provided to the Training Coordinator.

Procedures for Continuing Professional Education

- A. Staff will complete the AD’s Training Request Form and submit it to their OIC for approval along with a course description document (flyer or description printout). The document should include, but not be limited to, the following: Course Name, Date(s), Times, Cost, Location, and

description. The Training Request Form must be submitted at least 45 days prior to the training dates.

- B. The OIC and CO will evaluate the Training Request Form and approve/deny the request;
- C. Upon completion of the course, the employee must provide documentation (certificate, record of attendance, etc.) to the TC to verify successful completion. Additionally, if necessary, a Personal Expense Statement and Benefits Statement must be completed.
- D. The staff member is ultimately responsible for tracking their own CPE hours. The TC will enter the course into the Learning Management System and files the training documentation.

The TC will report to CO everyone's CPE hours annually. See GAGAS section 4.18 for additional information.

All AD employees are encouraged to continually develop personally and professionally by pursuing certifications that include, but are not limited to, the following:

- Certified Internal Auditor;
- Certified Fraud Examiner;
- Certified Public Accountant; and,
- Certified Government Auditing Professional.

B. Administrative Assignments

Supplemental Administrative duties are assigned to various members of AD. For the most up-to-date information, please see the Administrative Assignments spreadsheet on Sharepoint located at the following link: <https://lapdgovaadp.sharepoint.com/teams/AuditDivision/SitePages/Home.aspx>

Badge/Parking Keycard Coordinator

Responsible for the issuance and collection of AD Badge Cards. Additionally, will assist with the process for obtaining and returning Parking Keycards for the Garland Building parking lot.

BLEPAC Coordinator

Responsible for the Basic Law Enforcement Performance Auditing Course (BLEPAC). Along with assistance from BLEPAC team members, is responsible for the implementation and presentation of the BLEPAC course. Additionally, is responsible for updating the course as necessary and ensuring POST certification for the course is maintained.

Budget Coordinator (Training & Other)

Works with the CO regarding basic budgeting requirements of the division for work equipment and supply request for the next fiscal year. Completes the paperwork for the request to be sent to Fiscal Group. Works with the TC regarding training budget needs.

Building Security Liaison

Works with the Garland Building security detail to ensure the safety of the division.

Charity Coordinator

Liaisons with charity organizations or others in the Department who are working with charities to coordinate AD staff participation.

Complaint Coordinator

Tracks complaints for AD and coordinates documents with the Professional Standards Bureau as necessary. Completes Letters of Transmittal for complaints to be adjudicated by the CO, AD as directed by the CO.

Database Tracking

Tracks the access members of AD have to various databases. The location of the file is as follows: <N:\IRD\CO OFFICE\Admin\Database Management>

DECS Coordinator

Enters all commendations into the Department Employee Commendation System (DECS).

Emergency Preparedness/Department Safety/Terrorist Liaison Officer

Updates and maintains the Divisional Standing Plans. Ensures employees are conducting business in a safe manner. Coordinates with Major Crimes Division regarding updates on terrorism and terrorist activities.

Ergonomic Coordinator

Works with Medical Liaison Section and staff to help ensure employees are evaluated for ergonomic work stations as directed or requested.

Facility Coordinator

Works with the management of the Garland Building to ensure the building is maintained as necessary and for safety.

Floor Wardens

Ensure the safety of employees during an emergency event by directing employees to the emergency exits and ensuring all have vacated the premises.

Information Technology & Website Coordinator

Maintains the three websites for AD to present updated information. The three websites are; The Department Local Area Network (LAN), lapdonline.org, the AD Webpage.

Locker Coordinator

Issues and removes locker assignments for sworn employees. Maintains a list of assigned lockers.

Mobilization Roster (Nixle)

Ensures that the Nixle System is updated with the names for each A and B Watch so employees are notified by the Nixle System of critical information during an emergency. Updates are to be completed at the start of DP Week D.

Organization Chart Coordinator

Maintains the AD organizational chart. Sends the Organizational Chart to OCPP at the beginning of DP Week D.

Personnel Coordinator

Requests replacement personnel after an employee leaves the division because of retirement, transfer, or other reasons. Organizes and completes the selection process for new AD employees.

Project Coordinator

Tracks and completes projects assigned by AD or other Department entities. While the Project Coordinator can complete projects, they may also delegate projects or seek assistance as needed.

Rating Coordinator – Civilian

Notifies and tracks the status of civilian employee ratings. Ensures all necessary signatures are provided and files as necessary while providing a copy to the employee.

Rating Coordinator – Sworn

Notifies and tracks the status of sworn employee ratings. Reviews the rating for completion and forwards the rating to the CO for review and signature. Tracks the rating in the TEAMS II System and closes out the Action Item. Files a copy, provides a copy to the employee, and forwards the original to Personnel for the Department package.

Record Retention Coordinator

Oversees the retention and extraction of files to and from Iron Mountain. Responsible for destroying stored documents that are no longer necessary.

Retirement Coordinator

Handles retirement accolade requests for any member of AD.

Safety Committee

Three (or more) person team responsible for the general safety of the office. Committee meets quarterly and conducts monthly inspections of the work area. See <N:\IRD\CO\OFFICE\Admin\Safety Committee> for additional information.

Sick/IOD Coordinator

Tracks and processes medical paperwork among the employee, Medical Liaison Section, and if necessary, the Department Third Party Administrators (Tristar for Sworn, Elite for Civilian).

Subpoena Control Officer

Tracks and serves any subpoenas for employees.

Supply Coordinator

Ensures adequate supply of office equipment and supplies are available within budgeted funds.

TASER/Radio Coordinator

Issues, tracks, and maintains Department-issued TASERs and radios.

TEAMS II Coordinator

Ensures all TEAMS assignments are reviewed and completed by assigned personnel. Assists the CO with processing assignments. Assists employees with TEAMS report problems.

Telecommute Coordinator

Requests, tracks and maintains all telecommute documentation. Ensures that each member of AD who wishes to telecommute has completed the necessary documentation. Maintains a digital copy of all telecommute requests.

Timekeeper

Maintains and submits the time based on information provided on the Daily Work Sheets and the Days Off Request. Makes any necessary changes or corrections to past errors or updates.

Training Coordinator

Ensures each sworn member of AD is assigned the necessary training for CPT as well as PSP. Organizes divisional training for training days as well as for Divisional Meetings. Tracks and reports on training completed to CO.

Vacation Coordinator

Solicits vacation requests and organizes them to fit the Department and divisional deployment needs. Provides vacation results to the CO for review and approval.

Vehicle Coordinator

Tracks and maintains the divisional vehicle fleet. Maintains the Vehicle Damage Log and works with Motor Transport Division for service, registration and DOT permits.

Work Permit Coordinator

Accepts, tracks, and reviews all outside work permit requests. Prepares the documents for the CO to review by completing any necessary checks of verification. Once completed, submits the documents to the necessary division for processing.

C. Desk Assignments

A process to assign desk space is included here to help ensure fairness. If there are any issues or concerns, the AD CO makes the final decision. When a desk becomes available, the process is as follows:

- 1) Only OICs can assign seats or move personnel. Any questions or concerns should be brought to your OIC's attention.
- 2) You must occupy a desk in the suite (410 or 420) occupied by your OIC.
 - a) Room 410 – Current configuration is Admin and Section B.
 - b) Room 420 – Current configuration is Section A and Section C.
- 3) You may request a desk move by e-mail to your OIC.
- 4) The OIC must check to see if anyone else is interested in the desk assignment and request an e-mail from those interested. There will be a one week waiting period to allow those interested to submit their request.
- 5) When a desk becomes available, the order of selection is as follows:
 - a) Rank
 - i) Lieutenant II/PPA IV
 - ii) Lieutenant I
 - iii) Det III
 - iv) Sgt II/PPA III/MA II
 - v) Det II/Sgt I/PPA II
 - vi) Det I/MA I
 - vii) PO III
 - viii) PO II/PPA I/Senior Clerk
 - b) Seniority within the Department – See the following: <N:\IRD\CO OFFICE\Admin\Desk Assignment Info\Seniority of Audit Personnel.xlsx>
 - c) Seniority within the Division

D. Ratings

OICs are expected to complete SBAs/evaluations on an annual basis. For civilians working in a supervisory capacity (completing ratings and handling performance issues) use the Form PDAS 28S. For other civilian employees, use Form PDAS 28E. The most updated versions of the forms are on the Citywide Form Repository at: <http://cityweb.ci.la.ca.us/repository/forms/index.cfm>. For sworn employees, use the Standards Based Assessment, Form 01.87.00, updated on 05/18, found on LAPD FORMS.

Use of the *GUIDELINES FOR APPRAISING EMPLOYEE PERFORMANCE*, and *STANDARDS BASED ASSESSMENT Lieutenant and Below GUIDELINES FOR COMPLETING THE REPORT* are encouraged. These can be found on LAPD FORMS.

Evaluations must be completed accurately and not inflated or deflated based on undocumented incidents. Documentation (e.g., Commendations, Employee Comment Sheets, citizen letters, NTCs, etc.) is recommended and encouraged to be attached for boxes checked as above “Meets Standard.” If recommending Outstanding and no documentation is accompanying, specific information as to why that category is outstanding shall be written in the rating referring specifically to that category. Documentation (e.g., Employee Comment Sheets or NTCs) **shall** be attached to the rating for all boxes checked that are below the “Meets Standard” category or checked in the “Needs Improvement” category as documented on the Standards Based Assessment Form or referenced in the narrative of the evaluation.

Ratings should be completed by the due dates provided. A Standards Based Assessment Project Completion Checklist shall be completed and accompany the rating. A second OIC should review the rating for completeness and sign the Checklist as “Reviewed By.” Sworn employee ratings are given to the Training Coordinator for review, then to the CO, AD. Civilian employee ratings are given to the Administrative OIC, then to the CO. After CO review, they are returned to the OIC for service. After the employee is served, the rating returns to the Training Coordinator for processing.

E. Audit Tracking

The purpose of Audit Tracking is to keep the CO, AD, as well as the Command of OCPP, updated as to the progress of ongoing audits. Audit Tracking is completed by the Adjutant or designated employee. The [Audit Tracking Sheet](#) is to be updated on a weekly basis (typically on Thursdays when OICs are available to provide updates) and is to be sent to OCPP every Mondays of each week.

F. Lockers

Lockers are provided to AD and Officer Representation Section (ORS) sworn personnel to secure firearms, uniforms and miscellaneous equipment. The procedure will be as follows:

- Sworn personnel shall use the assigned locker to store official police uniforms and equipment.
- Sworn personnel shall maintain and secure all equipment inside their assigned locker.
- Sworn personnel may request an additional locker when necessary for additional equipment. If a locker is available, the Locker Coordinator may grant the use of the additional locker.
- Any sworn employee with multiple lockers assigned must surrender their second locker if needed for new employees. The order of which staff must surrender a second locker will be based on rank and then seniority by serial number. *All lockers assigned to staff shall be secured with a lock.*
- The Badge Keycard Coordinator shall oversee access authorization for the locker rooms.
- The Locker Coordinator shall conduct inspections of locker rooms and verify locker assignments once per calendar year in November or December and report findings to the CO.
- The CO may grant exemptions to locker access as deemed necessary.

Audit Division Policies and Procedures Manual

Non-sworn employees, if access is needed on a one-time basis, may request such access from any OIC. Any civilian employee requesting repetitive access to a secure locker room shall submit a 15.7 with a description of the need for access to their OIC. If the reason appears to be valid to the OIC, the request is forwarded to the CO for review and final approval or denial. Any approval will expire after 90 days and, if further use is required, the requestor shall submit another 15.7 for chain of command consideration.