



AUDIT DIVISION CHARTER

LOS ANGELES POLICE DEPARTMENT

CITY OF LOS ANGELES

2019-2020
AUDIT DIVISION CHARTER

Introduction

Audit Division was established as a result of a Federal Consent Decree in 2001, and its charter was approved by the Director, Office of Constitutional Policing and Policy, Chief of Police, and the Board of Police Commissioners. Audit Division operates under the purview of the Office of Constitutional Policing and Policy, and its responsibilities are defined within the Los Angeles Police Department (Department) Manual and within this charter.

Mission of Audit Division

The mission of Audit Division is to provide quality, independent and comprehensive audits and reviews of police operations, internal controls and systems, by trained and experienced sworn and civilian auditors. When areas for improvement are identified, recommendations are made to enhance Department operations. Audit Division promotes accountability through auditing assurance and consulting services, to proactively work with Department officials to identify risks, evaluate controls, and make recommendations which promote constitutional policing and effective delivery of police services.

Organizational Independence

The Commanding Officer, Audit Division, acts as the Chief Audit Executive and reports to the Director, Office of Constitutional Policing and Policy, who reports directly to the Chief of Police. In Audit Division's continued efforts to preserve organizational independence, Audit Division shall not report to, other than the Chief of Police, any commanding officer who is responsible for operational management of any entities that would normally fall under the scope of Departmental audits.

Audit Division generates an Annual Audit Plan which is submitted to, and approved by the Board of Police Commissioners, through the Office of the Chief of Police. The Annual Audit Plan is available for review on the Department's local area network, and is available to the public on the Department's internet page. The audits on the Annual Audit Plan will culminate in audit reports submitted for approval to the Board of Police Commissioners through the Office of the Chief of Police.

Audit Division may conduct non-audit services and special projects by request of the Director, Office of Constitutional Policing and Policy, Chief of Police, or Board of Police Commissioners, when such services can be accommodated without impeding the independence of Audit Division. If or when requested to conduct non-audit services, Audit Division will refer to requirements described by the Generally Accepted Government Auditing Standards (GAGAS), specifically considering threats to independence.¹

¹U.S. Government Accountability Office, Generally Accepted Government Auditing Standards, December 2011 Revision.

The Commanding Officer, Audit Division, shall schedule a meeting with the Board of Police Commissioners' Audit Subcommittee annually, to provide insight on the status of the Annual Audit Plan during the fourth quarter (calendar) of the year. Additional meetings may be requested by the Commanding Officer, Audit Division, and/or the Board of Police Commissioners.

Compliance with Generally Accepted Government Auditing Standards

Audit Division is a peer reviewed audit office and therefore subscribes to the GAGAS. Although not required to follow these standards, Audit Division subscribes to the standards in order to maintain the highest caliber of professionalism in conducting audits and other services.

Authorization and Responsibilities

Unless specifically authorized by the Chief of Police for matters pertaining to homeland security, authorization is granted for full and complete access to all Department records (manual and electronic), properties, and personnel relevant to audits, including but not limited to all search warrants, confidential informant packages, arrest reports, complaint investigations, categorical and non-categorical use of force investigations, and any other document deemed necessary. As indicated by GAGAS, documents and information given to internal auditors will be handled with confidentiality and due consideration.

Barring any tactical or Citywide emergency, in order to maintain the objectivity and independence of its staff, Audit Division personnel shall not have direct responsibility or authority over any of the activities or operations they review. Audit Division is prohibited from developing and/or installing Department policies, procedures, or from generally engaging in activities which they would normally review.

Audit Division personnel may assist the Department in an advisory capacity to evaluate existing or planned systems, controls, and related procedures and make recommendations for modification and improvements thereto in order to improve controls and/or enhance operational effectiveness. Audit Division however, may not directly implement systems or controls which are in the scope of its audit responsibilities.

Definition of Audit Scope

The scope of Audit Division's work encompasses the following activities:

- Develop a flexible Annual Audit Plan using appropriate risk-based methodologies and submit it to the Board of Police Commissioners' Audit Subcommittee for review and approval through the Office of the Chief of Police;
- Implement the Annual Audit Plan as appropriate;
- Conduct special tasks or projects as directed by the Director, Office of Constitutional Policing and Policy, Chief of Police, or the Board of Police Commissioners;
- Serve as a resource to Department units in conducting audits and consulting services;
- Review the adequacy and effectiveness of internal control systems;


- Review established systems, policies and procedures for compliance with laws and regulations;
- Provide on-going auditing training to Department Personnel;
- Evaluate plans and actions taken to correct reported conditions;
- Provide adequate follow-up to ensure corrective action is taken, and evaluate its effectiveness;
- Report audit findings and the status of corrective actions through the Office of the Chief of Police to the Board of Police Commissioners; and,
- Maintain a professional audit staff with sufficient knowledge, skills, experience, continuing professional education, and professional certifications to meet the requirements of this charter.

Reporting Accountabilities


A report will be prepared and issued by the Commanding Officer, Audit Division, following the conclusion of each audit scheduled on the Annual Audit Plan, and will be distributed as appropriate to affected commands. The report will be forwarded to the Board of Police Commissioners through the Office of the Chief of Police.

Audit findings will be verified with affected commands, and audit draft reports will be submitted to the commanding officer(s) responsible for the audited activities. The responses should be submitted in a timely manner and include actions taken or planned, pertaining to specific findings and recommendations in the audit report.

This Audit Division Charter shall be reviewed and updated on a biennial basis, along with the Annual Audit Plan, to be approved by the Director, Office of Constitutional Policing and Policy, Chief of Police, and the President, Board of Police Commissioners.


ARIF ALIKHAN, Director
Office of Constitutional Policing and Policy

Date 11/20/18


MICHEL R. MOORE
Chief of Police

Date 12-5-18


STEVE SOBOROFF, President
Board of Police Commissioners

Date 12-11-2018