



INTERNAL AUDITS AND INSPECTIONS DIVISION CHARTER

LOS ANGELES POLICE DEPARTMENT

CITY OF LOS ANGELES

INTERNAL AUDITS AND INSPECTIONS DIVISION CHARTER

Introduction

The mission of Internal Audits and Inspections Division is to provide independent, objective assurance and consulting services designed to add value and improve the operations and management of the Los Angeles Police Department (Department). Internal Audits and Inspections Division helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the Department's risk management, control and governance processes. The objectives of Internal Audits and Inspections Division are to assist Department management and personnel to enhance professional performance by providing analyses, appraisals, recommendations, counsel and information concerning the activities reviewed and by promoting effective control at a reasonable cost. In doing so, Internal Audits and Inspections Division assists in bringing transparency to the Department's operations and management.

ROLE OF THE INTERNAL AUDITS AND INSPECTIONS DIVISION

The Audit Division was established by Consent Decree. Its charter was approved by the Chief of Police and the Board of Police Commissioners. In March 2009, Audit Division and Civil Rights Integrity Division merged to create Internal Audits and Inspections Division. Internal Audits and Inspections Division operates within the Office of the Chief of Police, and its responsibilities are defined in this charter which is approved by the Board of Police Commissioners.

ORGANIZATIONAL INDEPENDENCE

The Commanding Officer, Internal Audits and Inspections Division, acts as the Chief Audit Executive and reports administratively to the Special Assistant for Constitutional Policing, who reports directly to the Chief of Police. In order to retain organizational independence, Internal Audits and Inspections Division shall not report to a Commanding Officer who is responsible for operational management of any entities that would normally fall under the scope of Departmental audits. Likewise, other than the Chief of Police, Internal Audits and Inspections Division shall not report to any manager who has functional responsibility over any operational entities in the Department.

Internal Audits and Inspections Division generates an annual audit and inspection plan to be submitted to, and approved by, the Board of Police Commissioners through the Office of the Chief of Police. A copy of the annual audit and inspection plan will be provided to the Office of the Inspector General. All audits and inspections scheduled on the annual audit and inspection plan will culminate in written reports that will be submitted for approval to the Board of Police Commissioners through the Office of the Chief of Police. A copy of the reports will be provided to the Office of the Inspector General.

Internal Audits and Inspections Division shall conduct non-audit services by request of the Chief of Police or the Board of Police Commissioners when such services can be accommodated in addition to the audits and inspections scheduled on the annual audit and inspection plan. All non-audit services requested by the Chief of Police shall be available for review by the Board of Police Commissioners and the Office of the Inspector General by request. Non-audit services as described by the Generally Accepted Government Auditing Standards (GAGAS) may include tasks that

directly support the operations of the Department or that provide information without providing verification, analysis, or evaluation of the information or data.

The Commanding Officer, Internal Audits and Inspections Division, shall schedule a private meeting with the Police Commission President annually and the Internal Audits and Inspections Division Liaison annually. This meeting will take place in the last month of the last quarter of the fiscal year. Additional private meetings may be requested as the Commanding Officer of Internal Audits and Inspections Division and/or the Board of Police Commissioners sees fit.

COMPLIANCE WITH GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS AND INTERNATIONAL STANDARDS FOR THE PROFESSIONAL PRACTICE OF INTERNAL AUDITING

Internal Audits and Inspections Division recognizes the standards and guidance contained in the GAGAS and the International Standards for the Professional Practice of Internal Auditing. Although Internal Audits and Inspections Division is not required to follow these standards, Internal Audits and Inspections Division voluntarily strives to comply with these standards in order to maintain the highest caliber of professionalism in conducting its audits and other services.

AUTHORIZATION AND RESPONSIBILITIES

Unless specifically authorized in writing by the Chief of Police for matters pertaining to homeland security, authorization is granted for full and complete access to all of the Department's records (either manual or electronic), physical properties, and personnel relevant to an audit, 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. Documents and information given to internal auditors during a periodic review will be handled with confidentiality and due consideration.

In order to maintain the objectivity and independence of its staff, Internal Audits and Inspections Division staff shall have no direct responsibility or any authority over any of the activities or operations that they review. They are prohibited from developing and installing Department policies, procedures, or from engaging in activities which would normally be reviewed by Internal Audits and Inspections Division. Specific recommendations as applicable will be included in the written report of audit findings for operating management to review and consider.

Internal Audits and Inspections Division staff may assist the Department in an advisory capacity to evaluate existing or planned operating systems, controls, and related procedures and making recommendations for modification and improvements thereto in order to improve controls and/or enhance operational effectiveness. Internal Audits and Inspections Division, however, may not directly implement systems or create the controls which will be in the scope of Internal Audits and Inspections Division's audit or inspection responsibilities.

DEFINITION OF AUDIT SCOPE

The scope of Internal Audits and Inspections Division's work encompasses the following activities:

- Develop a flexible annual audit and inspection plan using appropriate risk-based methodologies and submit that annual audit and inspection plan to the Board of Police Commissioners for review and approval through the Office of the Chief of Police;
- Implement the annual audit and inspection plan, as appropriate;

- Carry out any special tasks or projects as directed by the Chief of Police or the Board of Police Commissioners;
- Serve as a resource to other Department units in conducting audits and inspections;
- Review the adequacy and effectiveness of internal control systems;
- Review established systems, policies and procedures to appraise compliance with laws and regulations;
- Evaluate plans and actions taken to correct reported conditions;
- Provide adequate follow-up to ensure corrective action is taken and evaluate its effectiveness;
- Submit annual audit and inspection plans and status through the Office of the Chief of Police to the Board of Police Commissioners;
- Periodically report audit findings and status of corrective action 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, and professional certifications to meet the requirements of this charter.


Reporting Accountabilities

A written report will be prepared and issued by the Commanding Officer, Internal Audits and Inspections Division, following the conclusion of each audit scheduled on the annual audit and inspection plan and will be distributed as appropriate. A copy of the report will be forwarded to the Board of Police Commissioners through the Office of the Chief of Police.

The Commanding Officer responsible for the activities reviewed will respond within 30 days of receiving the audit report and will forward a copy to those included on the distribution list. This response will indicate what actions were taken or are planned in regard to the specific findings and recommendations in the internal audit report. If appropriate, a timetable for the anticipated completion of these actions will be included.

Opportunities for improving management control, operations, and the Department's image may be identified during audits. They will be communicated to the appropriate level of management.

This charter shall be reviewed and updated on an annual basis to be approved by the Chief of Police and the Police Commission. The review and update shall be scheduled for the last quarter of the fiscal year.

 Date 7/14/10
Special Assistant for Constitutional Policing

 Date 7/20/10
President of the Police Commission

 Date 7/13/10
Chief of Police