

LOS ANGELES POLICE DEPARTMENT
Introduction to Law Enforcement Auditing Course – 10 Hour
Expanded Course Outline

Instructional Goal: To provide the student with the knowledge and training to perform internal auditing within their law enforcement agency.

Performance Objectives: Given instruction using lecture, PowerPoint, group discussion, learning activities and testing, the students will learn:

- How to develop an approach to auditing.
- The proper audit format.
- How to interpret audit findings.
- How to make the appropriate recommendations.

I. WELCOME AND ORIENTATION

(.1 Hour)

- A. Welcome and Introduction
 - 1. Course Coordinator Introductions
- B. Orientation
 - 1. Purpose
 - 2. Curriculum
 - 3. Schedule
- C. Logistics
 - 1. Promptness
 - 2. Critiques
 - 3. Attendance
 - 4. Phone Availability
 - 5. Controlled Notes
 - 6. Final Examination
 - 7. Grading Scale
 - 8. Certificate of Training
- D. Conclusion

II. HISTORY AND PURPOSE OF LAW ENFORCEMENT PERFORMANCE AUDITING

(.4 Hour)

- A. Introduction
 - 1. Instructor
 - 2. Learning Goals
- B. Discussion of scandals in law enforcement nationwide
 - 1. Consent Decree
 - 2. Discuss LAPDs history in beginning law enforcement auditing
 - 3. Discuss recent/current news events.
- C. Benefits of Law Enforcement Auditing
 - 1. Things that get audited get done.
 - 2. Determining best practices.
 - 3. Measure of Systemic Performance
 - 4. Increases public accountability.
 - 5. Consulting
- D. What are the auditing standards?
 - 1. Welow Book Structure
- E. Discuss chapters 1, 3, 4, 8 and 9.
- F. Professionalism
 - 1. Associations

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2. The significance of certification

G. Conclusion

III. AUDIT PLANNING/RISK ASSESSMENT

(1.0 Hours)

A. Introduction

1. Introduction of instructors
2. Instructors' experience
3. Explain the lesson instructional goal and performance objectives.

B. Audit Planning

1. Definition of Internal Auditing

C. Types of Audits

1. Compliance Audit
2. Performance Audit
3. Information Systems Audits
4. Special Assignments

D. Points to consider when planning:

1. Determining objectives, scope and methodology.
2. An understanding of the audited area.
3. Communication with management and others.
4. Project meetings.
5. A checklist for the planning process.
6. Procedures for field work and data collection.
7. A detailed audit plan.

E. Audit Planning

1. Written notification.
2. Create an audit work plan.
3. Audit program/CPTI Matrix.
4. Required documents.
5. Meetings.

F. The "*Big Picture*" behind the audit!!!

1. Cost.
2. User needs.
3. Risk.
4. Benefit.

G. Audit gathering.

1. Identify what is currently going on.
2. Conduct fact finding interviews, surveys, inspections and observations.
3. Condition.

H. Risk

1. Definition of Risk
2. Risk Assessment:

I. Types of Risk

1. Inherent Risk.
2. Control Risk.
3. Audit (Detection) Risk

J. Consequences (Impact)

1. Injury.
2. Embarrassment to the organization and self.

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- 3. Criminal liability.
- 4. Civil liability.
- 5. Loss of public confidence.
- K. Assessing Risk
- L. Things to keep in mind when assessing risk.
 - 1. Controls
 - 2. Auditor's role
- M. Audits
 - 1. Audit Gathering
 - 2. Types of audits:
 - 3. Planning
- N. **LEARNING ACTIVITY:** Audit Team Selection
 - 1. One person or multiple audit teams.
 - 2. Determine who is needed.
- O. Entrance Meetings
- P. Field Work Meetings
- Q. Exit Meetings
- R. Audit planning
 - 1. Opportunity.
 - 2. Key learning points.
- S. Conclusion
 - 1. The instructor will renew module content.
 - 2. The instructor will answer any student questions.

IV. AUDIT WORK PLANS

(1.0 Hours)

- A. Introduction
 - 1. Instructor
 - 2. Learning Objectives”
- B. AWP Pro's and Con's
 - 1. Con's
- C. Detail of an AWP
- D. Headings of an AWP
 - 1. Scope.
 - 2. Methodology.
 - 3. Objectives.
 - 4. Audit Staff.
 - 5. Reference Material.
 - 6. Any Additional Matters.
- E. Source Document Sample
 - 1. Office of Operations Order
- F. **LEARNING ACTIVITY:** Writing Clear Objectives
- G. Conclusion:

V. POPULATION AND SAMPLING

(1.0 Hours)

- A. Introduction
 - 1. Introduction of instructors
 - 2. Goals and Objectives
- B. Testing !00%/Sampling
 - 1. Things to consider during the planning of the audit.
- C. Testing 100%

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1. Eliminate sampling risk.
 2. Best suited for small populations, high profile subject matter and dated that can be readily assessed.
 3. Errors associated with testing large populations.
 4. Auditor fatigue can cause mistakes to occur.
- D. **LEARNING ACTIVITY:** Time Required for Testing 100% of Population
- E. Types of Sampling
1. Random sampling.
 2. Non random sampling create.
- F. Random Sampling
1. Laws of Probability.
- G. Sample Size Calculator
1. Provides a systematic valid sample size.
 2. Sample size is then randomized to produce your random sample.
- H. Stratification of Population
1. Separate population into groups.
 2. Proportional stratification.
- I. **LEARNING ACTIVITY:** Stratification
1. Stratifying Districts
- J. **LEARNING ACTIVITY:** Identifying Your Population
1. Identifying population of arrest reports.
- K. Conclusion

VI. FIELD WORK

(.3 Hours)

- A. Introduction
1. Instructor.
 2. Learning objectives.
- B. Working Papers
1. The main documentary evidence of audit testing, discussions and observations.
 2. Serves as the record of the audit work performed.
- C. Good Working Papers (Evidence)
1. Sufficient.
 2. Appropriate.
- D. Indexing the Audit Documents
1. Indexing is a process used to identify.
- E. Referencing and the Audit Trail
1. Develop a referencing system that easily identifies each audit finding
 2. Ensure that your system of referencing establishes a clear and concise audit trail.
 3. The Audit Trail.
 4. Discussing the Audit Trail
- F. Conclusion
1. The instructor will review module content.

VII. Capturing & Analysis of Field Work Data

(1 Hour)

- A. Introduction
1. Instructor
 2. Learning Objectives
- B. Types of Audit Evidence
1. Physical.
 2. Documentary.

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- 3. Testimonial.
 - C. Test of Evidence
 - 1. Tests of audit evidence include: Sufficiency and Appropriateness
 - 2. Evidence should be sufficient to measure the quantity of evidence used for addressing the audit objectives and supporting findings and conclusions
 - D. Common ways to Capture Data
 - 1. No Method.
 - 2. Basic Spreadsheet.
 - 3. Written Memos.
 - 4. Pictures.
 - 5. Manipulated Data Files.
 - 6. Survey Instruments.
 - 7. Compliance/Performance Testing Instrument.
 - E. Expanded discussion of benefits and drawbacks of using of a Compliance/Performance Testing Instrument
 - 1. Benefits
 - 2. Drawbacks
 - F. Main Components of a Compliance/Performance Testing Instrument
 - 1. Basic Tracking Information
 - 2. Questions
 - 3. Answers
 - 4. Crib Sheet
 - 5. Comments
 - G. Pilot testing
 - 1. Benefits
 - 2. Drawbacks
 - H. **LEARNING ACTIVITY:** Development of CPTI Questions
 - I. **LEARNING ACTIVITY:** Using an Audit Matrix to Evaluate Arrest Reports
 - J. **LEARNING ACTIVITY:** Yellow Book Referencing elements of a finding (Criteria, Condition, Cause, Effect, and Recommendation)
 - K. Elements of a finding
 - 1. Criteria
 - 2. Condition
 - 3. Cause
 - 4. Effect
 - 5. Recommendations
 - G. Conclusion
 - 1. The instructor will review module content
- VIII. REPORT WRITING (2 Hours)**
- A. Introduction
 - 1. Instructor
 - 2. The instructor will explain the lesson instructional goals and performance objectives.
 - B. Report Segmentation
 - C. Audit Report Format
 - 1. Overview (Executive Summary)
 - 2. Purpose
 - 3. Background/Prior Audits
 - 4. Scope and Methodology

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5. Summary of Findings (Charts)
 6. Detailed Findings
 7. Recommendations
 8. Actions Taken
 9. Addenda
- D. Things to Remember.
1. Stay Focused
 2. Answer the Question(s)
 3. ACCC Reporting
 4. Know your audience!
- E. **LEARNING ACTIVITY:** Prepare an Audit Report
1. Designate a scribe.
 2. Designate a presenter.
 3. Right a restraining and protective order audit report that includes all the formatted steps.
- F. Report Writing Guidelines
1. Always edit your work.
 2. Be consistent throughout the report.
 3. Pay attention to detail.
- G. Conclusion
1. The instructor will answer the students' question.

IX. COURSE REVIEW (2 HOURS)

- A. Introduction
1. The course coordinator will introduce the instructors to the class
- B. **CLASSROOM DISCUSSION:** Course Review
1. The instructor will explain the activity to the class.
 2. The instructor will select students to read questions from the Controlled Notes Hand out and respond with an answer.
 3. The instructor shall be brief the answers contained in the Controlled Notes Handout with the class.
- C. Conclusion
1. The instructor will answer the students' questions.

X. FINAL EXAMINATION AND CRITIQUE (3 HOURS)

- A. Introduction
1. The coordinator will explain the testing process to the class.
- B. **TEST:** True/False and Multiple-Choice Written Final Examination
- C. Answer sheet (If final examination is not electronic).
1. The student will fill out the answer sheet as instructed by the course coordinator..
- D. Conclusion
1. Reinforced key learning points.
 2. Answer the students' questions.