

INTRADEPARTMENTAL CORRESPONDENCE

August 10, 2022
14.2

TO: The Honorable Board of Police Commissioners

FROM: Chief of Police

SUBJECT: DEPARTMENT ANNUAL AUDIT PLAN FOR CALENDAR YEARS
2022-23 AND AUDIT DIVISION CHARTER

RECOMMENDED ACTION

That the Board of Police Commissioners REVIEW and APPROVE the attached Los Angeles Police Department's Annual Audit Plan for Calendar Years 2022-23 and Audit Division Charter.


DISCUSSION

The Department's Annual Audit Plan (AAP) is a guide that Audit Division (AD) staff use to perform performance audits, inspections, and special reviews within the Department. The AAP is based on a Department risk and priority assessment that includes a review of previous audit results, new Department policy, external audits, and interviews with Department management.

The AD Charter establishes AD's mission, objectivity, scope of work, and reporting protocols. Significant updates since the 2021 review include expanding non-audit services to include analysis reports, assurances to audited commands that they will receive both findings and a draft audit report to more comprehensively respond to compliance issues, and a longer period (14 days) for audited commands to respond to AD's draft findings and report, and a goal of releasing AAP-related reports for Board of Police Commissioners review within six months of the last date of the project sample or population.

If you have any questions or would like more detailed information, please call Trina Unzicker, Commanding Officer, Audit Division, at (213) 486-8480.

Respectfully,



MICHEL R. MOORE
Chief of Police

Attachments

INTRADEPARTMENTAL CORRESPONDENCE

July 7, 2022
14.2

TO: Chief of Police

FROM: Director, Office of Constitutional Policing and Policy

SUBJECT: DEPARTMENT ANNUAL AUDIT PLAN FOR CALENDAR YEARS
2022-23 AND AUDIT DIVISION CHARTER

Please find Audit Division's (AD) Annual Audit Plan (AAP) for the calendar years 2022-23 attached. The AAP is a guide to perform audits, inspections, and other projects based on a Department risk and priority assessment that includes a review of previous audit results, new Department policy, external audits, and interviews with Department management.

The AD Charter is routinely reviewed and updated along with the AAP and is also attached. The Charter establishes AD's mission, objectivity, scope of work, and reporting protocols. Significant updates since the 2021 review include expanding non-audit services to include analysis reports, assurances to audited commands that they will receive both findings and a draft audit report to more comprehensively respond to compliance issues, a longer period (14 days) for audited commands to respond to AD's draft findings and report, and a goal of releasing AAP-related reports for Board of Police Commissioners review within six months of the last date of the project sample or population.

If you have any questions or would like more detailed information, please call Trina Unzicker, Commanding Officer, AD, at (213) 486-8480.



LIZABETH RHODES, Director
Office of Constitutional Policing and Policy



AUDIT DIVISION CHARTER

LOS ANGELES POLICE DEPARTMENT

**CITY OF LOS ANGELES
2022-23**

Introduction

Audit Division (AD) was established in accordance with the Federal Consent Decree in 2001. Its Charter is approved periodically by the Director, Office of Constitutional Policing and Policy (OCP), the Chief of Police (COP), and the Board of Police Commissioners (BOPC). Audit Division operates under the purview of the OCP while AD's responsibilities are defined within the Los Angeles Police Department (Department) Manual and this Charter.

Mission

The mission of AD is to provide independent, objective, and comprehensive audits, inspections, special reviews, and analysis reports relative to 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 while conducting a project, AD makes recommendations to the BOPC to enhance Departmental operations and improve compliance with Department policies and procedures. Audit Division promotes accountability and transparency by working with Department management to mitigate risks and evaluate controls that promote constitutional policing and effective delivery of police services.

Organizational Objectivity

The Commanding Officer (CO), AD acts as the Department Chief Audit Executive and reports to the Director, OCP, who reports directly to the COP.¹ To maintain organizational objectivity, AD does not report to, other than the COP, a chain of command that is responsible for the operational management of entities that fall under the scope of regular Department audits.

Audit Division prepares an Annual Audit Plan (AAP) that is submitted through OCP for approval by the COP and BOPC. The AAP is posted on the Department's local area network and is publicly available on the Department's internet page. The audits, inspections, and special reviews identified in the AAP will result in reports that are available either on the Department's internet or intranet page. These reports are directed to the BOPC through the OCP and COP for approval or appropriate action.

Audit Division may conduct non-audit services, including special reviews and analysis reports, at the request of Department management or the BOPC when AD determines it can objectively perform these services. Analysis reports will be developed in consultation with Department management and in accordance with Generally Accepted Government Auditing Standards (GAGAS).² Audit Division is a peer-reviewed, professional audit office whose performance standards are aligned with those of GAGAS relative to planning, conducting, and reporting the results of audits, inspections, and non-audit services.

¹ See *Department Manual*, 1st Quarter 2022, Vol. 2, "Office of the Chief of Police," Section 062, "Office of Constitutional Policing and Policy."

² See U.S. Government Accountability Office, *Generally Accepted Government Auditing Standards*, July 2018 Revision.

The CO, AD, meets with the BOPC's Executive Committee periodically to provide status updates regarding the AAP and respond to questions about projects. Meetings may be requested by either party as needed.

Access to Records/Auditor Limitations

Unless specifically prohibited due to homeland security matters, AD is allowed full and complete access to all Department records, properties, and personnel relevant to audits. Access to materials includes, but is not limited to, search warrants, confidential informant and personnel packages, arrest reports, complaint investigations, categorical and non-categorical use of force investigations, and other documents required to perform a compliance audit with Department policies and procedures. Auditors will handle all documents and information provided in accordance with GAGAS confidentiality guidelines.

To maintain the objectivity of its staff, AD must not be directly responsible for the activities or operations AD reviews unless in the case of a Citywide or tactical emergency. Auditors are prohibited from developing or implementing Department policies or procedures, or regularly engaging in activities that are within the scope of audit responsibilities. Auditors may, however, assist the Department in an advisory capacity to evaluate existing or planned systems, controls, and procedures. Auditors routinely make recommendations for modifications to improve controls and enhance operational effectiveness.

Scope of Work

In addition to these reporting activities, AD's scope of work includes the following:

- Serve as a resource to Department units regarding conducting their own internal audits and inspections;
- Review Department systems, policies, and procedures for consistency with external laws and regulations, and respond to Department requests to conduct an audit in accordance with recommendations from an external source;
- Serve as the Financial Disclosure Coordinator for the Department;
- Provide audit training to personnel within and outside of AD;
- Evaluate plans and actions taken to correct reported findings, ensure that BOPC-approved corrective action is taken, and evaluate the action's effectiveness; and,
- Report audit findings and the status of corrective actions through the OCPP and COP to the BOPC to promote accountability and transparency.

Reporting Protocols

Audit Division performs the following activities pursuant to GAGAS guidelines:

- *Audit* – a report that provides objective analysis, findings, and conclusions relative to Department policies and procedures to assist management and those charged with governance and oversight with improving program performance and operations,

facilitating decision-making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.

- *Inspection* – a retrospective evaluation, typically performed as a follow-up to a prior audit, 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.
- *Special Review (Non-Audit Service)* – quantitative and qualitative evaluation of Departmental performance in the absence of specific, written Department policies and procedures to determine the scope or extent of the controls being evaluated. A special review 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. These projects may be performed to establish parameters for future projects or may respond directly to questions posed by Department management with observations and recommendations intended to improve Department practices.
- *Analysis Report (Non-Audit Service)* – a consultation agreement and resulting informal report in which the issues for review, questions asked, oversight, scope of work, and timeline are mutually agreed to by AD and the affected command.

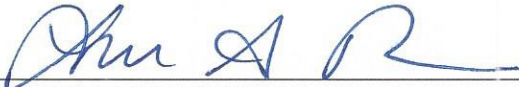
Audit and inspection findings will be verified with the COs of audited entities, or their designees, prior to finalizing reports, and AD draft reports shall be made available to the COs of audited entities prior to finalization. Commanding Officers of audited entities shall respond to the AD findings and draft report via Form 15.02.00 responses. These responses shall be received by AD within 14 calendar days of the audited entity's receipt of the findings and draft report. These responses should include an action plan to address findings and recommendations, and the responses will be attached to the final AD report to BOPC. Audit Division will issue reports following the conclusion of each audit, inspection, special review, or non-audit service. These reports will be distributed to affected commands and will be forwarded to the audited entity, OCPP, COP, and the BOPC for approval or appropriate action. These reports will subsequently be posted to the Department's internet or intranet for accountability and transparency. Audit Division's timeliness goal is to make AAP-related reports available for BOPC consideration within six months of the last date of the project sample or population.

This Audit Division Charter is agreed to by the parties below:



TRINA UNZICKER, Commanding Officer
Audit Division

Date 7.7.22



LIZABETH RHODES, Director
Office of Constitutional Policing and Policy

Date 7.7.22



MICHEL R. MOORE, Chief of Police
Los Angeles Police Department

Date 8-10-22

WILLIAM J. BRIGGS II, President
Board of Police Commissioners

Date _____

Analysis Report (White Paper) Process

1. AD will maintain a running list of possible topics on SharePoint. Topics can also be requested by BOPC, COP, COS, OCPP, and/or affected commands.
2. When a section or unit has the resources to perform additional project work, or if a topic becomes a priority for Department management, the topic will be selected from the list and the section or unit OIC will propose a plan to the CO based on models of non-audit services work.
3. The section or unit assigned will perform preliminary research and arrange a meeting with the command and interested parties that will include the following:
 - i. Draft potential questions to be answered that can be adjusted depending on command needs and input
 - ii. Ensure that the command is willing and able to participate pursuant to GAGAS standards for non-audit services
 - iii. Prepare a 15.2 that includes:
 1. Mutually agreed upon questions to be answered
 2. Reviewed entity responsibilities
 3. Anticipated timeframe for report
 4. AD "no conflict of interest" indication per GAGAS
 5. AD, CO signature on 15.2, along with affected command signature
4. Following the meeting and obtaining the signed 15.2, write up a work plan that will later turn into the draft report:
 - a. explain the methodology in simple steps
 - b. explain relevant practices and data review
 - c. write a conclusion consisting of the answers to the original questions
 - d. give no recommendations since the report is "informational only"
 - e. explain, if relevant, how the report will be used in the future
 - f. obtain a brief response from the affected command and include the response in the report
5. Report distribution:
 - a. To: Affected command
 - b. From: AD
 - c. Cc - OCPP at a minimum, but depending on who requested the study and/or who else is impacted: Other commands, BOPC Executive Committee, COS/COP, Command management, including Bureaus

**AUDIT DIVISION
ANNUAL AUDIT/PROJECT PLAN
CALENDAR YEAR 2022**

No.	PROJECT	Last Performed	Category	External Requirement
1	California Public Records Act (CPRA, Year 3)	2021	Inspection	Yes ¹
2	Photo Comparison Technology/Facial Recognition	New	Audit	No
3	Community Safety Partnership Bureau	New	Special Review	No
4	Recruitment	New	Special Review	No
5	POST Training	New	Audit	No
6	Selection Process	New	Special Review	No
7	Community Online Reporting System (CORS)	2020	Inspection	No
8	Hate Crimes and Incidents	New	Special Review	No
9	Career Development and Retention Efforts	New	Audit	No
10	Consent to Search	New	Special Review	No

¹ The Department is required to conduct this inspection pursuant to the terms of a settlement agreement.

**AUDIT DIVISION
ANNUAL AUDIT/PROJECT PLAN
CALENDAR YEAR 2023**

No.	PROJECT	Last Performed	Category	External Requirement
1	California Public Records Act (CPRA, Year 4)	2022	Inspection	Yes ²
2	Warrant Applications	2017	Audit	No
3	Arrest, Booking, and Charging Reports	2021	Audit	No
4	Motor Vehicle and Pedestrian Stops	2019 (AFDR)	Audit	No
5	Confidential Informant Control Packages	2016	Audit	No
6	Non-Categorical Use of Force Investigations	2021	Audit	No
7	Complaint Form 1.28 Investigations	2019 (TEAMS)	Inspection	No
8	Financial Disclosures	2014	Audit	No
9	Handling of the Mentally III	2019	Audit	No
10	Field Training Officers Selection and Training	2013	Audit	No

² The Department is required to conduct this inspection pursuant to the terms of a settlement agreement.