

## INTRADEPARTMENTAL CORRESPONDENCE

November 28, 2023

14.2

**TO:** The Honorable Board of Police Commissioners

**FROM:** Chief of Police

**SUBJECT:** 2024 DEPARTMENT ANNUAL AUDIT PLAN AND CHARTER

### RECOMMENDED ACTION

That the Board of Police Commissioners REVIEW and APPROVE the attached Los Angeles Police Department's 2024 Annual Audit Plan and Audit Division Charter.

### DISCUSSION

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

The Charter establishes AD's mission, objectivity, scope of work, and reporting protocols. Audited commands will receive both findings and a draft audit report, and will have a period of 14 calendar days to respond to compliance issues.

If you have any questions or would like more detailed information, please contact Police Administrator Sharon Sargent, Commanding Officer, Audit Division, at (213) 486-8480.

Respectfully,



MICHEL R. MOORE  
Chief of Police

Attachments

**AUDIT DIVISION  
ANNUAL AUDIT/PROJECT PLAN  
CALENDAR YEAR 2024**

<b>No.</b>	<b>PROJECT</b>	<b>Last Performed</b>	<b>Category</b>
1	California Public Records Act (CPRA, Year 5)	2023	Audit
2	Juvenile Detention Procedures	2019	Audit
3	Gang And Narcotics Division Qualification/Selection	2020	Audit
4	Custody Services Division	2020	Audit
5	Bomb Squad Audit	2016	Audit
6	Property/Evidence Room	2019	Audit
7	Assembly Bill 481	2023	Audit



**AUDIT DIVISION CHARTER  
2024**

**LOS ANGELES POLICE DEPARTMENT**

**CITY OF LOS ANGELES**

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## **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 (OCPP), the Chief of Police (COP), and the Board of Police Commissioners (BOPC). Audit Division operates under the purview of the OCPP 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. The 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, OCPP, who reports directly to the COP.<sup>1</sup> 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.

*In congruence with this decree of complete impartiality, AD is not to engage in activities where participation would cause AD to act as an agent or extension of an entity requesting information to further its own investigation.*

Audit Division prepares an Annual Audit Plan (AAP) that is submitted through OCPP 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 in the AAP will result in reports that are available either on the Department's internet or intranet page.

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.

Audits will be developed in consultation with Department management and in accordance with Generally Accepted Government Auditing Standards (GAGAS). Audit Division is a

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<sup>1</sup> See *Department Manual*, 4<sup>th</sup> Quarter 2021, Vol. 2, "Office of the Chief of Police," Section 062, "Office of Constitutional Policing and Policy."

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.

The CO, AD, meets with the BOPC's Executive Committee periodically to provide status updates regarding the AAP and responds 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 include, but are 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 it 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 outside 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;
- Evaluate plans and actions taken to correct reported findings, ensure that BOPC-approved corrective action is taken, and evaluate the action's effectiveness;
- Provide audit training to personnel within and outside of AD; 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:

- *Audit* - pursuant to GAGAS guidelines, 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 draft reports will be made available to audited entities for COs to verify AD findings prior to finalization of a report. Commanding Officers of audited entities shall respond to the findings and draft report via an *Intradepartmental Correspondence*, Form 15.02.00. These responses shall be received by AD within 14 calendar days of the audited entity’s receipt of the 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. These audits will be distributed to affected commands and forwarded to the audited entity, OCPP, COP, and the BOPC for approval or appropriate action. These audits 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:



SHARON SARGENT, Commanding Officer  
Audit Division

Date 11/2/23



LIZABETH A. RHODES, Director  
Office of Constitutional Policing and Policy

Date 11/8/23



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

Date 11-28-23

DR. ERROLL G. SOUTHERS, President  
Board of Police Commissioners

Date \_\_\_\_\_