



ALBUQUERQUE POLICE DEPARTMENT
COMPLIANCE BUREAU ORDERS

SOP 8-2 **CLEAN DRAFT** Effective: xx/xx/xx Expires: xx/xx/xx Replaces: 09/08/16

8-2 AUDIT AND ASSESSMENT UNIT

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8-2-1 Purpose

This policy outlines the functions, and responsibilities of the Audit and Assessment Unit (AAU). In addition, outlines the department responsibility for cooperation during these engagements.

8-2-2 Policy Statement

The Audit and Assessment Unit (AAU) is responsible, by the authority of the Chief of Police, for ensuring independent and objective review that procedures, practices, and members of the department adhere to policy and the shared mission and goals. To accomplish this, the AU coordinates and conducts audits in accordance with the Generally Accepted Government Auditing Standards (GAGAS) and assessments. The unit is charged with reporting recommendations or observations identified by audits and assessments.

Exception: Line inspections and video review shall be handled by unit/squad sergeants and by the Performance Review Unit.

8-2-3 Definitions

A. Audits

Audits generally fall into three categories: financial, attestation (process of validating that something is true) and compliance/performance audits. Conducted internally both at random or directed by the AAU.

B. Auditor

A term to describe an individual, regardless of job title, performing work in accordance with GAGAS within the AAU.

C. Assessments



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An objective review of department facilities, property, evidence items/storage, equipment, personnel and administrative and operational activities outside the normal supervisory and line inspection procedures and the chain of command.

8-2-4 General Information

- A. In order to maintain independence and objectivity, the AAU function has no direct responsibility or any authority over the activities or operations that are subject to review, nor should the AAU develop or install procedures, prepare records or engage in activities that would normally be subject to review. However, the Implementation Unit may consult the AAU when new systems or procedures are designed to ensure they adequately address internal controls.
- B. The Compliance Division Lieutenant has the sole authority to initiate audits and assessments.

The Performance Metrics Manager will submit a list of audits to the Compliance Division Lieutenant each December that are planned for the upcoming year for review and approval. The Lieutenant may also delegate this approval to a designee. The list is subject to change based on needs and priorities throughout the year.

- C. The AAU shall have full and unrestricted access to all department functions, data, records (manual or electronic), physical property and personnel who may be relevant to an audit or assessment, unless specifically authorized in writing by the Chief of Police for matters of homeland security requiring a security clearance. All documentation and information given to auditors during an engagement will be handled confidentially in accordance with GAGAS and department policy.
- D. Sources that initiates audits or assessments, include but are not limited to:
 - a. Requests by division commanders
 - b. Requirements and responsibilities to the Court Approved Settlement Agreement
 - c. Internal SOP requirements
 - d. Statutory requirements
 - e. Other external requirements
- E. Types of evidence collected for audits:
 - a. Physical evidence. Obtained through observation and inquiry.



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- b. Testimonial evidence. Based on interviews and statements from involved persons.
- c. Documentary evidence. Consists of legislation, ledgers, reports, minutes, memoranda, contracts, extracts from accounting records, formal charts and specifications of process maps, systems design, or operational structure.
- d. Analytical evidence. Secured by analysis of information collected by the auditor.

F. Roundtable Discussions

1. Roundtable discussions are non-adversarial in nature and for the purpose of discussing issues identified during the audit or providing review of the draft findings. Any issues of concerns which cannot be reconciled during a roundtable discussion between the auditor and the affected command staff will be forwarded to the Compliance Division Lieutenant or the Compliance Deputy Chief of Police for resolution.
2. The affected commander(s) may request to have a roundtable discussion during three stages of the audit:
 - a. Pre-audit
After the initial notification is sent and before the audit begins.
 - b. Post-audit
After the analysis is complete and results are in, but before the audit report is drafted.
 - c. Closing
After the audit report is drafted and before it is finalized by the Compliance Division Lieutenant and Compliance Bureau Deputy Chief of Police.
3. The Performance Metrics Manager may, at any stage of the audit, decide to have a roundtable discussion with the lead auditor and the affected command staff.

G. If an audit report includes recommendations, a formal response with an action plan is required from the affected commander(s), including target dates for implementation for the recommendation to the AAU within 14 calendar days. The unit under audit will not have authority to alter findings or recommendations. The affected unit will forward a copy of the final response to the Implementation Unit Manager.



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H. Records Retention and Peer Reviews

1. The AAU will retain and archive all documentation of audits and assessments for 10 years.
2. The AAU will use a recommendation tracking matrix to compile all recommendations and the corresponding units/squads for reporting purposes.
3. The AAU will be peer reviewed by an independent external department or organization every three years.

8-2-5 Creating an Audit

A. When creating an audit plan, auditors will use the audit plan template. The template contains the following elements:

1. Audit Agenda
2. Audit Plan
3. Audit Program
4. Work Papers
5. Audit Report to include recommendations, if any
6. Managers response (excluded if there are no recommendations)

B. Each audit plan receives a category assignment. Audit plans fall into one of the following categories. These categories are listed as checkboxes on the audit plan template:

1. Single

This is a one-time audit.

2. Recurrent

This type of audit is executed multiple times a year and may be random or directed. Only one recurrent audit agenda and plan is necessary to cover the multiple audits for the year.

3. Amendment

This type of audit uses the date from a previously completed audit to complete different, usually more specific objectives.

C. Set Format for Audit Report Numbering

Audit report numbers will appear in this format: 18 – AU001

18 -- AU 001

[Year] – [Type] [Report#]



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Types: AU = Audit, AS = Assessment

Recurring audits may have two report numbers that are not sequential, for example, 18-AU003 and 18-AU0015. The first audit report number was the third audit generated by the AAU for the year. The accompanying report number indicates the fifteenth audit of the year, although it's the same audit.

8-2-6 Executing an Audit ([see Process Map of an Audit](#))

Performance Metrics Manager

1. Logs the audit, assigns an audit report number and a lead auditor, and places the audit on the calendar.
2. Meets with the lead auditor to determine logistical needs, audit agenda, and the notification date.

Auditor

3. Sends notification e-mail(s) to include the audit agenda. If requested, a roundtable discussion is conducted.
4. Collects responses and information needed for field work and analysis.
5. Conducts field inspections and interviews, if necessary.
6. Prepares rough draft of findings based on supporting evidence. If requested, a roundtable discussion is conducted to present draft findings and results.
7. Forwards the draft audit report with revisions (if any) to the manager. If requested, a roundtable discussion is conducted.

Performance Metrics Manager

8. Reviews the audit report and returns it for additional work or correction.

OR

Forwards the report to the Compliance Division Lieutenant.

Lieutenant

9. Reviews the audit report and returns it for additional work or correction.

OR

Discusses the report with the Compliance Bureau Deputy Chief of Police prior to returning it to the auditor to be released

OR

Permits the report to be released to the affected division's command for review.

Auditor



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10. Distributes the final audit report and collects responses (14 calendar days).
11. Prepares the audit report, incorporating the command review responses.
12. Forwards the audit report for additional work or correction.

OR

Forwards the audit report to the Performance Metrics Manager.

Performance Metrics Manager

13. Review and returns it for additional work or correction.

OR

Signature of approval and forwards the audit report to the Compliance Division Lieutenant.

Lieutenant

14. Review and returns it for additional work or correction.

OR

Signature of approval and forwards the audit report to the Compliance Bureau Deputy Chief of Police.

Deputy Chief of Police

15. Reviews and returns it for additional work or correction.

OR

Signature of approval for the final audit report and forwards it to the manager and lieutenant.

Auditor

16. Distributes the final report to the command staff and the Implementation Unit Manager electronically.
17. Updates the audit log and recommendations tracking matrix.
18. Archives the reports, work papers, both electronic and hardcopy.

Performance Metrics Manager

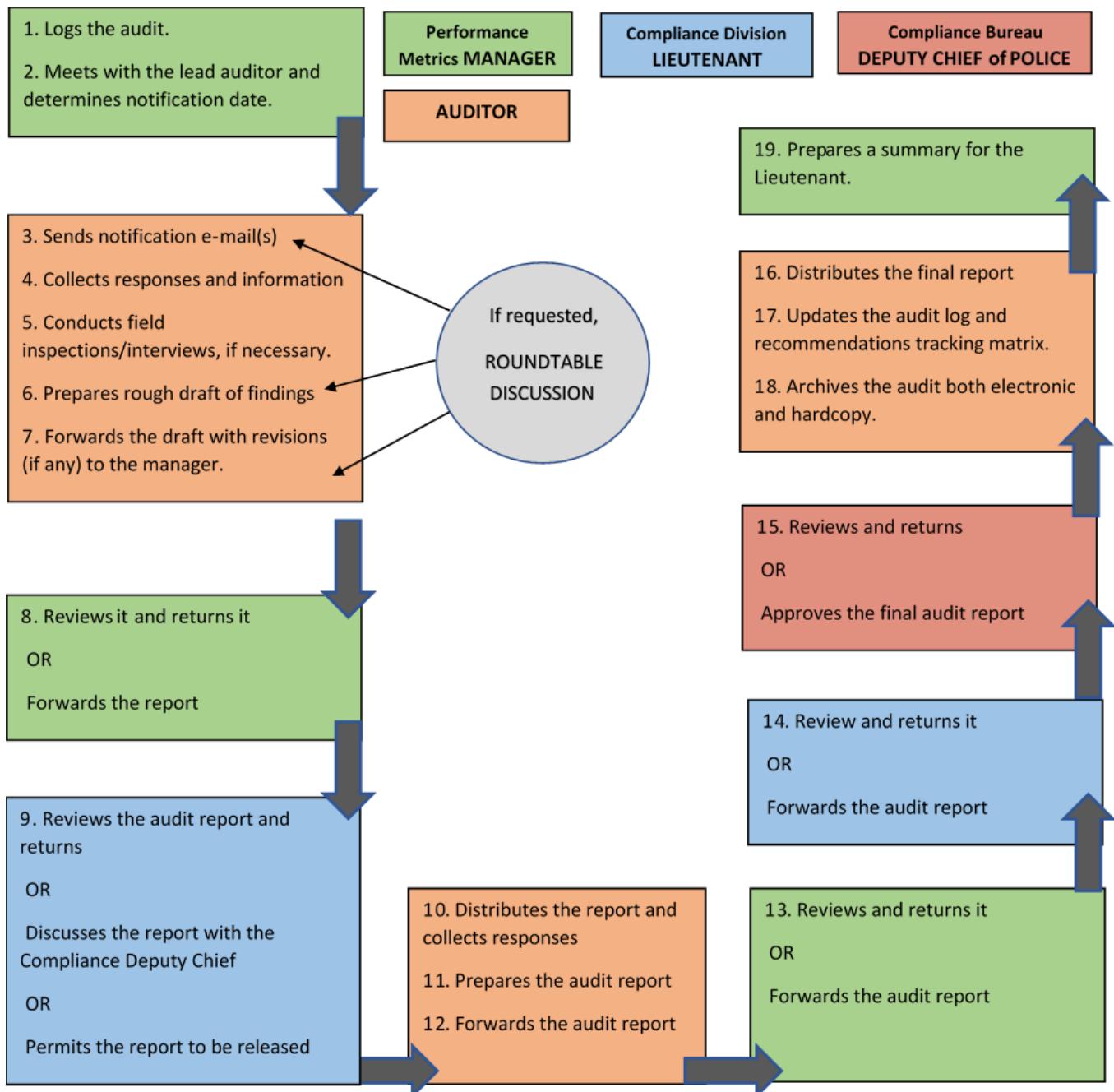
19. Prepares a monthly summary of the activities and updates for the Lieutenant.



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PROCESS MAP OF AN AUDIT





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8-2-7 Assessments

A. General Information

Assessments are designed to provide concise, objective, and relevant information free of the subjectivity often found through the normal chain of command. All facts, findings, and recommendations are phrased without reference to particular individuals.

1. Assessments include, but not limited to:

- a. Evaluating compliance of rules, regulations, programs, sections of policies and procedures.
- b. The review and appraisal of financial as well as other operational controls.
- c. Appraisal of the quality of performance in regard to assigned responsibilities.
- d. Ascertaining the extent to which department resources are accounted for and evaluate safeguards in place to limit losses of all kinds.

2. Personnel conducting assessments will:

- a. Act on behalf of the Chief of Police as a staff investigative body.
- b. Function under the policies and directions established by the Chief of Police.
- c. Have access to all records and any other properties relevant to the performance of an assessment.
- d. Have the authority to review and appraise any policy, order, plan, procedure, or record within the department.
- e. Have the authority to solicit the expertise of additional personnel whenever necessary.
- f. Conduct staff assessments of all organizational components within the department.

3. Personnel being assessed will:

- a. Cooperate fully, without obstruction, with the execution of an assessment.
- b. Keep all appointments with inspectors.
- c. Provide timely access to all relevant records, property, or data.

B. Types of Assessments

1. A general assessment examines a cross-section of operational functions and procedures of a particular unit, section, or division.
2. A specific assessment is an examination and evaluation of a single function or operational procedure performed either by a single unit or as a process by several units.



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3. Duty to Report

In the event that a serious or criminal violation by personnel is brought to an inspector's attention, the inspector will notify the Performance Metrics Manager immediately and the affected commander in writing.

C. Response to Assessment Reports

1. In the event that findings are documented in the assessment report, the affected Commander, or Division Manager or designee, will respond in writing to the AAU no later than 14 calendar days after receiving their copy of the report from the AAU.
2. Responses to the recommendation(s) made by the AAU may then be accepted in whole or in part. Commanders may implement other methods of correcting deficiencies; however, they shall document the action being taken in their response.
3. All reports and responses will be archived both electronically and hardcopy by the inspector for 10 years.

D. Follow-up Assessment

A random follow-up assessment may be conducted 30 to 90 calendar days after the affected Commander, and/or Division Manager has responded, to ensure compliance.

E. Electronic Control Weapon (ECW) Audits

1. Random Audits

The Audit and Assessment Unit (AAU) shall conduct assessments to ensure that use of force, Level I and Level II, ECW deployments are reported properly.

2. Directed Audits

A Level II or Level III use of force incident shall direct the Internal Affairs Force Investigation Division to download an ECW that has been deployed and compare the data with the use of force report to ensure accuracy.



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APPENDIX: AUDIT PLAN TEMPLATE



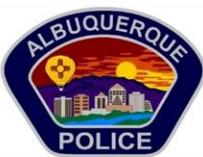
ALBUQUERQUE POLICE DEPARTMENT
AUDIT AND ASSESSMENT UNIT
AUDIT AGENDA

Audit Subject/SOP:	Audit Number:	Date:
Unit/Division, Audited Entity:	Commander, Audited Entity:	
Lead Auditor:	Lead Auditor Phone:	Lead Auditor Email:
Audit Category Assignment:		
<input type="checkbox"/> SINGLE <input type="checkbox"/> RECURRENT <input type="checkbox"/> AMENDMENT		
Notice Date:	Notice To:	
Audit Notification:		
Performance Metrics Manager Signature:		Date:
Compliance Division Lieutenant Signature:		Date:



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AUDIT AND ASSESSMENT UNIT
AUDIT PLAN AND AUDIT PROGRAM

Audit Subject/SOP:	Audit Number:	Date:
Last Compliance Audit:	Commander, Audited Entity:	

PLANNING:

FIELDWORK:

WRAP UP:



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AUDIT AND ASSESSMENT UNIT
AUDIT REPORT

Audit Subject/SOP:	Audit Number:	Date:
Last Compliance Audit:	Commander, Audited Entity:	
TO:	FROM:	Cc:

RECOMMENDED ACTIONS:

REC#	Recommendation
A1.1	
A1.2	
A1.3	
A1.4	

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PURPOSE

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DETAILED FINDINGS



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MANAGEMENT RESPONSE

Performance Metrics Manager	Date:
Compliance Bureau Lieutenant	Date:
Compliance Bureau Deputy Chief	Date: