

Basic Auditor Course

Auditor Course, Basic

22711

Peace Officers Standards and Training

COURSE CERTIFICATION I

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CERTIFICATION COURSE

I. Statement of Purpose

On September 28, 2012, the Citizen's Commission on Jail Violence (CCJV) released a report identifying 63 jail reform recommendations, one of which was to create a Department wide Internal Audit and Inspection Division (recommendation 4.12). The Audit and Accountability Bureau was created to conduct and train auditors to conduct Law Enforcement Internal Performance Audits, Attestation and Inspections to identify deficiencies.

Purpose

The purpose of this course is to provide and ensure that Auditors remain current with the latest auditing practices and that audits conform to the Government Auditing Standards (GAO).

II. Learning Outcomes

Auditors (students) will learn the purpose of performing an auditing, identify the risk management issues, the stakeholders (auditee), understand how to document audit work papers, how to conduct analysis, and at the conclusion be able to conduct an audit report from start to finish.

The student will be introduced to the audit process that includes, but not limited to

1. Risk assessment and audit planning
2. Development of an audit work plan
3. How to develop an audit population and sampling
4. Field work and interviews
5. Capturing and analyzing field work
6. Report writing

The students will also be able to identify the components of an audit and thoroughly understand the process needed to complete a comprehensive Audit. The audit will include the follow, but is not limited to:

1. Purpose
2. Background
3. Methodology
4. Time period
5. Population
6. Objective and criteria
7. Testing procedures
8. Findings
9. Recommendations

The students will also gain an understanding of other audit functions that include attestations, inspections and non-audit functions. The student will have a good understanding of the Generally Accepted Auditing Standards

(GAGAS), as it pertain to the Government Auditing Standards (GAO).

At the conclusion of this course, the student will be able to conduct a complete and thorough performance audit, attestation or inspection. Their audit will conform to the Generally Accepted Auditing Standards (GAGAS).

WELCOME AND ORIENTATION

Learning Activity Summary #1 – Student Introductions

Purpose:

Create a positive learning environment for student. Introductions and “ice breakers” will encourage participations and produce a great leaning atmosphere.

Description:

Students participate by conducting introductions and begin a network system with their peer students.

Key Learning Points:

Students will learn about their peer classmates and develop resources for future projects.

Time:

90 minutes

I. Enforcement Auditing Course.

A. Student Instruction for introductions.

1. Each student will introduce themselves

a. Information to introduce.

1. Name
2. Agency
3. Current assignment
4. How long have you been in law Enforcement
5. How long have you been an auditor
6. What are your learning goals

2. Introduce purpose of the course.

a. Course designed for Law Enforcement Performance Auditors:

1. To understand the challenges in L.E. auditing
2. Identify Risks Management issues in L.E.
3. Have basic understanding of generally accepted government auditing Standards (GAGAS)
4. Identify the steps to a successful audit
5. Develop a sound basis for the duties and responsibilities expected by L.E.

performance auditors.

- b. Course Curriculum
 - 1. Course is 24 hours of instruction; 24 hours of Continuous Professional Education credit (CPE)
 - 2. Course credit of 24 hours tracked in the Learning Management System (LMS) for LASD personnel
 - 3. Course is certified by the Commission on Peace Officers Standard and Training (POST); credit for 24 hours of POST credit
 - 4. Course covers and follows the Government Auditing Standards; “Yellow Book” and “Red Book”
- 3. Course expectations and classroom guidelines
 - a. Course schedule (handout)
 - 1. Observation of class hours and breaks
 - 2. Classroom attire
 - 3. Cell phone courtesy
 - 4. Tape recording of instructor
 - 5. Taking course notes
 - b. Attendance
 - 1. Absences
 - 2. Daily sign in rosters
 - c. Student expectations
 - 1. Participation
 - 2. Be on time
 - d. Facilities
 - 1. Restrooms
 - 2. Parking
- 4. Course completion
 - a. Complete course critiques
 - b. Group presentation of Audit

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Activity:
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Activity #1 – “ice breaker” for all students to get to know each other and to develop networking among the group.

Instructor will first introduce themselves following list of introductions. Have the students give a thorough introduction, however make sure to manage the time to allow enough time for all students to participate.

PowerPoint presentation for the remaining content. Interact with the students to see their level of understanding of L.E. concepts.

Learning Activity Summary #2 – Systemic Risk Management Issues

Purpose:

Identifying what is a risk management issue and selecting a meaningful audit topic is essential for a successful audit report. The activity is designed to provide student with the opportunity to understand that an audit is not for one individual person, group or organization. When identifying a relevant audit topic, the student will understand that the stakeholders may view the audit from different prospective but if done correctly, they should all concur with the audit's relevancy.

Description:

- Students will consider their agency's risk management issues and identify relevant topics.
- Student will be placed in groups to represent a stakeholder and from that point of view, provide what they see as a risk management issues in an agency.

Each group will represent a stakeholder consisting of:

- patrol personnel (patrol officers and sergeants)
- executive management of an agency (captains and above)
- external oversight monitor or organization (FBI, OIG monitor, etc.)
- political community group (mayor, city council, city attorney)
- community action group or watchdog group
- news media/bloggers
- Students will brainstorm and discuss the risk issues and identify the management tools used to control the risks.
- Students will list the risk management issues and prioritized them on a flipchart.
- Facilitate a group discussion on the following questions:
 - Are there any risk issues that are the same in all groups?
 - Are the management tools that where identified the same? Why or why not? Perspective?
 - By identify an appropriate risk management issue for an audit, how does this make the audit relevant?
 - How do different stakeholders view risk? Do they all view it the same? Why or why not?

- How can all stakeholders benefit from law enforcement audits?
- Students can now begin a relevant performance audit. The discovery of all potential stakeholders, with the auditor's experience and modeling of risk issues can ensure a complete audit review.

Key Learning Points:

- Experiential learning uses experience with their agency to identifying a systemic risk management issue that will assist to identify a relevant Performance Audit.
- Learners are exposed to potential stakeholders point of views that will provide a broader prospective on how the audit will be used as a management or accountability tool.
- Learning and evaluating the concerns from stakeholders will aid in identifying risk management issues for auditing and area to be review.

Activity:

Learning activity #1- Students will identify systemic risks in an organization and the management tools that are in place.

Divide the class into 4 or 5 groups. Ensure table has a mixture of student background and experience.

Each group will represent a stakeholder consisting of:

- patrol personnel (patrol officers and sergeants)
- executive management of an agency (captains and above)
- external oversight monitor or organization (FBI, OIG monitor, etc.)
- political community group (mayor, city council, city attorney)
- community action group or watchdog group
- news media/bloggers

Give each group time (15 minutes) to brainstorm their ideas and have them chart the ideas on a flip chart.

After charting their selections, have the group prioritize the risk issues (most to least) and identify what management tool is in place to management the risk.

Bring the groups back into class formation. Have each group present their findings and explain their reason for their list and why they were prioritized in that order.

ASK:

- Are there any risk issues that are the same in all groups?
- Are the management tools that where identified the same? Why or why not? Perspective?
- By identify an appropriate risk management issue for an audit, how does this make the audit relevant?

- How do different stakeholders view risk? Do they all view it the same? Why or why not?
- How can all stakeholders benefit from law enforcement audits?

Conclusion:

Have the each group select the most important risk management issue from their group, considering the feedback from the other groups. This selection will now be their “Audit Topic” for the remainder of the course. Students can now begin a relevant performance audit. The discovery of all potential stakeholders, with the auditor’s experience and modeling of risk issues can ensure a comprehensive audit review.

Time:

90 minutes

Assessment

Written Exam: Students will be given a written exam at the end of the course. The exam will consist of multiple choice, matching and fill in questions.
