

## **Administrative**

- **Auditing Duties and Responsibilities (Audits/Projects)**
  - **Audit and Accountability Bureau Training Office**
  - **Personnel Mentoring Program**
  - **Audit Training and Continuing Professional Education**
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- **Auditing Duties and Responsibilities**
    - **Unit Commander**
    - **Operations**
    - **Audit Team Lieutenant (Team Lieutenant)**
    - **Head Compliance Officer (HCO)**
    - **The Audit Team**
    - **Project Manager**
    - **Assistant Project Manager**
    - **Quality Assurance Reviewer**
    - **Operations Assistant**
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- • **Unit Commander**

**The Unit Commander is the chief auditor for the Audit and Accountability Bureau, who is responsible for the final review and approval of all audits and special projects. The Unit Commander effectively manages these responsibilities by communicating with Department management. Responsibilities include but are not limited to:**

- **Approve the Annual Audit Plan.**

- **Approve Proposal Memorandums.**
  - **Conduct roundtable discussions with the audit team as necessary.**
  - **Approve Executive Summaries and reports.**
  - **Receive and acknowledge response memorandum from the auditee.**
  - **Communicate project results to Department executives, the Office of Inspector General, and other Department management.**
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- • **Operations**

**Operations personnel are responsible for reviewing and processing project-related correspondence, draft and final reports for the Unit Commander's review and approval. Responsibilities include but are not limited to:**

- **Review proposal memorandums and assign project numbers as approved by the Unit Commander.**
  - **Track and monitor the progress of all projects.**
  - **Review draft and final reports and communicate the edits when necessary to the project manager, Head Compliance Officer (HCO), or team lieutenant.**
  - **Facilitate the request for a response memorandum, via email, from the auditee.**
  - **Distribute final draft reports to Executive Management and the Office of Inspector General for their review.**
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- • **Audit Team Lieutenant (Team Lieutenant)**

**The team lieutenant will provide administrative supervision and guidance for the assigned team personnel and related projects. Responsibilities include but are not limited to:**

- **Review, approve, and submit proposal memorandums to Operations**
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**for Unit Commander approval.**

- **Assign projects to team personnel and identify the project manager and assistant project manager.**
- **Review and approve all phases of the audit process and documentation to ensure timeliness.**
- **Participate in entrance and/or exit meetings.**
- **Facilitate communication between Department management.**
- **Conduct meetings with team personnel to obtain updates and provide guidance.**
- **Supervise the Quality Assurance Review phases.**
- **Ensure edits for reports are completed.**
- **Review final audit binders for completeness.**

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• • **Head Compliance Officer (HCO)**

**The HCO will review all phases of the audit to ensure consistency with auditing standards. The HCO assists the Audit Team Lieutenant, regarding the supervision of the auditors, both sworn and civilian. Responsibilities include but are not limited to:**

- **Provide audit expertise and guidance to the Unit Commander and all members of the AAB.**
- **Develop the Annual Audit Plan which addresses settlement agreements, Department of Justice mandates, and management departmental risk issues.**
- **Attend entrance and/or exit meetings as necessary.**
- **Participate in and/or conduct meetings with the audit team.**

- **Monitor each phase and ensure the timeliness of the audit.**
  - **Ensure the accuracy of the draft report and communicate necessary edits to the project manager.**
  - **Review Quality Assurance notes.**
  - **Review the completed binder checklist.**
  - **Ensure completed projects are archived.**
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- • **The Audit Team**

The audit team is comprised of law enforcement auditors, both sworn and civilian. This team is responsible for completing mandated and risk based audits. The team will take direction from the team lieutenant and oversight from the HCO. The team lieutenant and HCO are responsible for identifying a Project Manager and Assistant Project Manager for each audit.

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- • **Project Manager**

The project manager is responsible for completing each step of the audit process. The project manager position can be assigned to a sergeant or a Law Enforcement Auditor (LEA), as this position is interchangeable. Responsibilities include but are not limited to:

- **Prepare a proposal memorandum for Unit Commander approval.**
- **Develop the audit/project work plan by researching previous audits, including relevant Department policy and procedures, federal, state, and local laws, and legal agreements.**
- **Communicate any areas of concern to the Audit Team Lieutenant and HCO.**
- **Prepare an Entrance Meeting Memorandum and schedule an entrance meeting with the auditee.**
- **Identify the audit population.**

- **Prepare work papers.**
- **Identify and collect evidence and data.**
- **Develop the testing instruments.**
- **Conduct and oversee fieldwork and completion of testing instruments.**
- **Conduct analysis of results.**
- **Provide weekly updates to the Audit Team Lieutenant and HCO.**
- **Provide ongoing communication with the quality assurance reviewer.**
- **Ensure all Quality Assurance notes are addressed and cleared.**
- **Ensure that the audit is conducted in accordance with auditing standards.**
- **Ensure that work papers directly support results.**
- **Inform the auditee of audit results.**
- **Schedule and conduct an exit meeting with the auditee.**
- **Prepare the draft and final audit reports.**
- **Present audit results to Department executives as needed.**
- **Ensure work papers are complete, organized, and maintained in the shared files.**
- **Organize the audit binder and submit to the Team Lieutenant for review.**

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• • **Assistant Project Manager**

**The assistant project manager is responsible for assisting the project manager in completing each step of the audit process. This position is also interchangeable and may be a sergeant or an LEA. Responsibilities include but are not limited to:**

- **Participate in all meetings with the project manager.**
  - **Participate in the entrance and/or exit meeting with the auditee as necessary.**
  - **Assumes role of the Project Manager in his/her absence or reassignment.**
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- • **Quality Assurance Reviewer**

**The quality assurance review shall be conducted in accordance with auditing standards. Responsibilities for the Quality Assurance Reviewer but not limited to:**

- **Participate in audit team meetings as needed.**
  - **Monitor and maintain open communication with the project manager throughout the audit process.**
  - **Determine if the population selected for testing is sufficient and appropriate with an unbiased approach.**
  - **Determine if the audit objectives are properly formulated and correlate to the required criteria. The criteria should be relevant, cited verbatim according to the reference, and directly support the objectives.**
  - **Ensure the testing instruments are measurable and relevant to support the criteria with a clear disposition.**
  - **Review the draft report to ensure the findings are consistent with the written narrative results, as supported by the evidence.**
  - **Confirm audit work papers directly support results.**
  - **Compile written notes for clarification of areas that are not appropriately cited or supported by the audit work papers.**
  - **Ensure the project manager provides a written response for each note.**
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- • **Operations Assistant**

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**The operations assistant is responsible for but are not limited to:**

- **Perform administrative duties to assist the audit team.**
  - **Attend audit team meetings as necessary.**
  - **Assist the HCO with the archiving process.**
  - **Maintain and update the Audit Team Tracker.**
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• **Audit and Accountability Bureau Training Office**

- **Training Sergeant**
  - **Personnel Mentoring Program**
  - **Audit Training and Continuing Professional Education**
  - **Continuing Professional Education**
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• • **Training Sergeant**

**The Training Sergeant's responsibilities include but are not limited to:**

- **Schedule and supervise bureau training for all AAB personnel.**
- **Complete Mentoring Program for all AAB personnel.**
- **Monitor Continuing Professional Training and Continuing Professional Education.**
- **Ensure staff are compliant with Department training policies and procedures.**
- **Organize and retain personnel training folders and certificates.**
- **Liaison with Department training and external training groups.**
- **Prepare all documentation for travel training for personnel attending training.**

- **Complete special projects assigned by management.**
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- **Personnel Mentoring Program**

The Mentoring Program was designed to ensure all AAB personnel are provided direction and training to complete their assignment. The program will provide assistance to minimize the need to learn through trial and error.

The HCO and/or the Training Sergeant will act as the mentor(s) throughout the mentoring program. In addition to any other training or orientation provided, the mentor(s) will have the responsibility to direct and monitor the auditor throughout the identified assignments. The auditor will acknowledge an understanding of the subjects listed for each assignment. The mentor(s) will guide personnel with subjects that require further training. The HCO and/or the Training Sergeant will be responsible for monitoring the progress of the auditor. The Auditor Mentoring Program documents will be maintained in the AAB training files. (See Attachment 2)

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- **Audit Training and Continuing Professional Education**

Training and education are critical to AAB personnel. All AAB personnel are required to attend the Basic Law Enforcement Performance Auditor Course certified by the California Commission on Peace Officer Standards and Training. In addition, AAB personnel will also participate in the Los Angeles County Sheriff Department's Basic Law Enforcement Performance Auditor Course (No. 22711). The Training Sergeant is responsible for all training related matters.

AAB personnel possess professional certifications which lend great credibility to the AAB. Each certification demands different Continuing Professional Education requirements, and AAB personnel are responsible for completing the required Continuing Professional Education hours (GAGAS Section 4.16 - 4.29, Continuing Professional Education, General).

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