

Audit & Accountability Bureau - Unit Orders

- **Unit Order One - Confidentiality and Independence information**

Reference:

Manual of Policy and Procedures, Section 3-01/040.95, Confidential Information

General Accepted Government Auditing Standards, Section 3.17-3.63, Independence

Purpose of order:

The purpose of this order is to establish policies and procedures regarding confidentiality and independence guidelines related to all information received and work performed.

Order:

The Audit and Accountability Bureau (AAB) adheres to the Manual of Policy and Procedures (MPP), Unit Orders, and Generally Accepted Government Auditing Standards (GAGAS) and International Professional Practices Framework (IPPF) pertaining to audits or other related projects, including requests from external entities. All personnel who conduct or assist with these projects are required to exercise confidentiality and be free from personal and/or external impairments, which may compromise independence, or professional judgment.

All projects conducted are deemed confidential and sensitive in nature until the unit commander authorizes the release or publication of the information. All members of AAB will exercise discretion and maintain the integrity of all information related to all projects. In addition, members of the AAB are expected to ensure that confidential and sensitive information is properly secured within their workspace. Members will not disclose any information for professional or personal use without the approval of the unit commander or his/her designee. Department personnel in violation of the “Confidentiality or Independence Statement” may be subject to discipline or removal from the unit.

- **Unit Order Two - County Vehicles - Use, Maintenance, and Inspection Records**

Reference:

Manual Policy Procedures, Section 3-01/090.05, Use of County Vehicles

Purpose of order:

The purpose of this order is to establish procedures regarding county vehicle use and maintenance, and inspection records.

Order:

Unless approved by the unit commander, all assigned vehicles are to be used for county business and are not to be driven home by unit personnel. Assigned vehicles shall be parked only at a Los Angeles County facility.

Before county vehicles or loaners are assigned to unit personnel, the driver shall inspect the vehicle and submit a vehicle inspection sheet (trip slip) to AAB Operations. The form will be filed and retained with the fleet Law Enforcement Technician (LET).

All personnel shall adhere to all Department policies and procedures regarding the operation of county vehicles.

- **Unit Order Three - Department Command Inspection Review Process**

Purpose of order:

The purpose of this order is to establish procedures for the Audit and Accountability Bureau (AAB) involvement regarding the review process of Department Command Inspections.

Order:

The Department's Command Inspections are conducted on an annual

basis to focus on unit efficiency and adherence to established policy and procedures.

If tasked by the AAB Unit Commander to oversee the Command Inspection process to ensure integrity and accountability, AAB personnel will receive all inspection reports to include, but not limited to, any reports of deficiencies, recommendations, and/or corrective actions.

A thorough review will be conducted to analyze all reports submitted. The information obtained will be compiled and listed on an Inspection of Corrective Measures Worksheet. Upon completion of the analysis, the operations staff for the respective unit of assignment will be contacted to coordinate compliance verification inspection by the AAB. The inspection will then take place at the concerned unit to verify the deficiency correction or if it is in the process of correction. Information discovered at the unit, along with proof of verification will also be documented on the Inspection of Corrective Measures Worksheet. At the conclusion of the unit inspection, AAB personnel will de-brief the concerned unit commander or designee.

AAB personnel will document a summary of inspection findings in an Inspection Report. The AAB team lieutenant shall review the inspection reports and prepare an Executive Summary Memorandum, for submission to the AAB unit commander. Upon approval, the Executive Summary Memorandum and attached inspection reports will be submitted to the Sheriff for review.

- Unit Order Four - Performance Audits**

Reference:

General Accepted Government Auditing Standards, July 2018

International Professional Practices Framework, 2017

Purpose of order:

The purpose of this order is to establish policies and procedures in conducting performance audits and special projects in compliance with Generally Accepted Government Auditing Standards (GAGAS) and the

International Professional Practices Framework (IPPF). Mandated audits on the Annual Audit Plan will be the priority unless otherwise directed by the AAB unit commander.

Audit personnel duties and responsibilities:

The AAB unit commander is responsible for the final approval for all audits, shooting analysis, and special projects.

The audit team lieutenant and the head compliance officer are responsible for managing the audit team and directing the completion of the audit assignments. Auditors will conduct the audit phases, as indicated in the audit flow chart.

The AAB procedural manual provides comprehensive information regarding duties, responsibilities, and procedures for conducting performance audits, shooting analysis, and special projects. For further details, refer to the AAB procedural manual.

Auditor Course and Auditor Mentoring Program

All AAB personnel shall attend the Basic Law Enforcement Performance Auditor Course, Peace Officer Standard and Training, Course: 1820-22711

- **Unit Order Five - Audit independence**

The previous unit order was rescinded and included in Unit Order One.

- **Unit Order Six - Documentation Retention**

Reference:

Manual of Policy and Procedures, Section 5-07/290.15, Administrative Documentation/Materials

General Accepted Government Auditing Standards Section 8.13, Fieldwork Standards for Performance Audits, Planning, Application Guidance, General

Purpose of order:

The purpose of this order is to establish procedures for the Audit and Accountability Bureau (AAB) regarding record retention.

Retention:

The following table indicates the requirements for record and documentation retention. All electronic files will be retained indefinitely.

Audit and Special Project documentation will be held for a minimum retention of three years. Shooting Analysis documentation will be held indefinitely.

The unit commander has the discretion to extend the retention of documentation indefinitely.

**** All document retention periods have been extended to indefinite due to CA-DOJ department investigation effective 02/01/2021***

• Unit Order Seven - Shooting Analysis Procedures

Reference:

Manual of Policy and Procedures, Section 3-01/040.95, Confidential Information

Manual of Policy and Procedures, Section 3-09/330.00, Critical Incident Review Panel

Manual of Policy and Procedures, Section 3-09/330.05, Shooting Analysis Committee

Purpose of order:

The purpose of this order is to establish policies and procedures regarding the process for facilitating a shooting analysis.

Order:

The duties of the Shooting Analysis Committee (SAC) were established in accordance with Manual of Policy and Procedures (MPP), Sections 3-01/040.95 Confidential Information, 3-01/330.00 Critical Incident Review Panel (CIRP), and 3-09/333.05, Shooting Analysis Committee.

The SAC will be convened at the request of the CIRP, MPP Section 3-09/330.00, when a Department member is involved in a third or subsequent shooting, or in any shooting incident necessitating an immediate assessment of tactics, training, and/or risk management factors.

Additionally, a SAC may be ordered for any shooting at the discretion of the Sheriff or his designee. The purpose of the SAC is to make a thorough, objective, and professional assessment of the most-recent shooting as well as all past shootings involving the same employee from a tactical, training, and risk management perspective.

- **Unit Order Eight - Office and Building Procedures**

Purpose of order:

The purpose of this order is to establish policies and procedures regarding office and building security.

Order:

Personnel are issued an office key and/or building key card. These items shall be returned when personnel are no longer assigned to AAB.

Personnel will adhere to the following procedures:

Building access

Key cards will be used to access the building during non-business hours.

Office access

With the exception of an emergency, all entries and exits should be made through the main double doors. Personnel may access the main doors using the assigned identification card, key, or by pressing the (doorbell) button in which operations personnel will view the door camera and grant

access only to authorized personnel.

Office security

All external entry doors shall be secured at all times unless there is an emergency.

Personnel should not leave personal items of value or Departmental issued weapons unsecured.

Emergency procedures

In the event of an emergency, all personnel shall evacuate the office/building and meet in the parking lot in the safest manner possible. AAB personnel shall exit the office through the nearest door and into the hallway. Personnel shall continue to evacuate and proceed through the hallway to either one of two emergency stairwells. During an emergency, personnel shall not utilize the elevators.

Office closing procedures

At the end of the day, it shall be the responsibility of the last person in the office to ensure the office is secured. This will be accomplished by checking/locking all doors and turning off unattended electrical items (such as the coffee machine). Prior to leaving the office, the last person assigned to operations shall ensure the unit commander, operations lieutenant, and operations sergeant offices are secured.

• Unit Order Nine - Quality Assurance Review

Reference:

General Accepted Government Auditing Standards Section 5.02, Quality Control and Assurance

Purpose of order:

The purpose of this order is to establish quality assurance review policies and procedures to ensure audit reports and special projects are conducted in the highest quality, guided by the Generally Accepted

Government Auditing Standards (GAGAS) and the International Professional Practices Framework (IPPF).

Order:

Personnel will adhere to the established outlined procedures to maintain a system of Quality Assurance Review (QA Review).

The QA Review is conducted by the audit team lieutenant and head compliance officer.

The Project Manager and their audit team will meet, in a roundtable setting, with the team lieutenant and head compliance officer to evaluate the audit work plan, audit testing instruments and audit findings.

The (QA Review) will begin during the planning phase of the project and will continue until the draft report is submitted to the audit team lieutenant and head compliance officer for review. A collective discussion of the project may be conducted at any time at the request of AAB management.

• Unit Order Ten - Internal Audit Follow-up Procedures

Reference:

Audit Recommendation Status

Purpose of order:

The purpose of this order is to establish follow-up policies and procedures regarding internal performance audits.

Scope of order:

This order applies to personnel assigned to the follow-up team at The Audit and Accountability Bureau (AAB).

Order:

Personnel assigned to the follow-up team will be responsible for

conducting the follow-up of audit recommendations. These procedures may apply to outstanding audit reviews when necessary. Details of the follow-up will be memorialized on a recommended follow-up process guide, which will contain the most current process.

Audit recommendation follow-up:

Personnel assigned to the follow-up team will contact the concerned auditee or process owner and request a status update (ie., corrective action plan or supporting documents). The status will be recorded under the respective audit project number.

Tracking of follow-up actions:

All audit recommendations and follow-up action information will be recorded on a tracker maintained by personnel assigned to the follow-up team. An annual report of all outstanding recommendations will be completed and made available for review by the Director of The Office of Constitutional Policing.

Filing and documentation retention:

All documentation, whether physical copies or electronic files, shall be maintained at AAB and subject to the guidelines of AAB Unit Order #6, Document Retention.

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- **Unit Order Eleven - External Audit Follow-up Procedures**

Reference:

Audit Recommendation Status

Purpose of order:

The purpose of this order is to establish follow-up policies and procedures regarding audit recommendations received by the Audit and Accountability Bureau (AAB) from any external entities outside of the Department.

Scope of Order:

This order applies to personnel assigned to the follow-up team at The Audit and Accountability Bureau.

Order:

Personnel assigned to the follow-up team will be responsible for monitoring assigned external audit recommendations. Details of the follow-up will be memorialized on a recommended follow-up process guide, which will contain the most current process.

External audit recommendation follow-up:

External audits sent to AAB for follow-up will be assigned a project number. Personnel assigned to the follow-up team will contact the concerned auditee or process owner and request a status update (i.e., corrective action plan or supporting documents). The status will be recorded under the respective audit project number.

Responses to external audits:

After receiving the response from the concerned unit, AAB will provide a response to the external entities. In instances where the nature of the request deems it appropriate to do so, AAB may forward the response to the concerned Department executive for dissemination approval. Should a formal response be provided by the executive level of the Department, or if AAB forwards the response directly to the external entity, AAB will receive and retain a copy of the response.

Tracking follow-up actions:

All audit recommendations and follow-up action information will be recorded on a tracker maintained by personnel assigned to the follow-up team. An annual report of all outstanding recommendations will be completed and made available for review by the Director of The Office of Constitutional Policing.

Filing and documentation retention:

All documentation, whether physical copies or electronic files, shall be maintained at AAB and subject to the guidelines of AAB Unit Order #6, Document Retention.

- **Unit Order Twelve - Voluntary Employee Fund**

Reference:

Manual of Policy and Procedures 3-05/090.00, Employee Maintained Funds

Manual of Policy and Procedures 3-05/090.05, Banking Procedure

Manual of Policy and Procedures 3-05/090.10, Method of Collection

Manual of Policy and Procedures 3-05/090.15, Responsibility

Purpose of order:

The purpose of this order is to establish policies and procedures for the voluntary employee fund.

Order:

The AAB has established a voluntary snack and water club employee fund designated as the "coffee/water fund." The AAB voluntary employee fund shall be governed by all sections of the Department Manual pertaining to employee-maintained funds.

AAB shall maintain a roster of current designated account holders and update the list with the banking institution.

A copy of the monthly statement shall be available for fund contributors.

- **Unit Order Thirteen - Work Schedules**

Reference:

Manual of Policy and Procedures 3-02/010.15, Work Schedules

Purpose of order:

The purpose of this unit order is to establish policies and procedures

regarding work schedules.

Order:

In compliance with the Fair Labor Standards Act (F.L.S.A.), the following procedures have been established all personnel shall work a 40-hour work week. Optional work schedules include a 5/40, 4/10, or 9/80 with Saturday/Sunday as designated days off.

Start times will be between 0500-0800 hours. Any variances in start times shall be requested through a Team Lieutenant.
