History

- The Citizens’ Commission on Jail Violence (CCJV) was created in October 2011 by the County Board of Supervisors to investigate the validity and causes of allegations of excessive force within the LASD’s Custody Division.

- CCJV recommended an internal inspection and audit unit be created for the Sheriff’s Department. Based on this recommendation, the Audit and Accountability Bureau (AAB) was formed.

- Dr. Jeff Phillips, DPA, CFE, CGAP, Officer in Charge of the Los Angeles Police Department’s Internal Audits and Inspections Division, assisted with the training and development of AAB.
The mission of the Audit and Accountability Bureau (AAB) is to provide an independent, objective, thorough analyses designed to assess and improve our policies, procedures, and practices.
AAB Mission Statement

AAB supports the Department accomplish its objectives by undertaking systematic disciplined audits in the effectiveness of the Department’s risk management, internal controls, and governing processes. In doing so, AAB assists in bringing transparency and accountability to the Department’s operations and management.
Authorization

• AAB is granted Department internal oversight authority by, and reports directly to, the Sheriff.
  • Department Policy, MPP Section 3-04/040.00
  • Sheriff’s Newsletter, #599
  • AAB Unit Orders

• Department’s Internal Control
  • Constitutional Policing Advisors

• Governing Authority by the Board of Supervisors
  • Office of Inspector General
Organizational Independence

• The AAB Captain, as the Department’s Head Auditor, presents AAB reports directly to the Sheriff.

• In order to maintain the objectivity and independence of its staff, AAB personnel shall not have direct responsibility or authority over any of the activities or operations they review.

• AAB is prohibited from developing and installing Department policies and procedures. Non-audit services such as special projects and inquiries shall be authorized only by the Sheriff or his designee.

• AAB holds monthly meetings with the Sheriff, Undersheriff, Chief of Staff and the Constitutional Policing Advisors.
Responsibilities

- Conduct Law Enforcement Performance Audits.
- Perform special projects, inspections, and inquiries.
- Services as a resource to other Department units in conducting audits and non-audit services.
  - Example: Assist Custody Compliance and Sustainability Bureau with the Peter Johnson vs. County of Los Angeles Settlement Agreement
- Review established systems, policies, and procedures to evaluate compliance with laws and regulations.
- Evaluate plans and actions taken to correct reported issues and concerns.
- Convene Shooting Analysis Committee meeting and assess past shootings and critical incidents when called upon by policy and/or the Critical Incident Review Panel, the Sheriff, or his designee.
Performance Audits
Unit Order 4

UNDERSTANDING THE AUDIT PROCESS

AUDIT INITIATION
- AAB and stakeholders determine the audit subject

WORK PLAN DEVELOPMENT
- AAB conducts preliminary research to define audit objectives

ENCEMEETING WITH AUDITEE

AAB authors draft report including findings and recommendations

VALIDATION OF FINDINGS

AAB collects information and develops findings

REVIEW AND EXIT MEETING
- Audittee reviews audit draft report and provides memorandum response
  - Exit meeting with Audittee

FINAL REPORT
- AAB prepares the final report and includes the audittee’s memorandum response

EXECUTIVE REVIEW
Quality Control and Assurance Procedures
Unit Order 9

- Auditor levels of review
- Quality Assurance Team review
- Supervisory Review
- Head Compliance Review
- Unit Commander Approval
# Audits Conducted by AAB

<table>
<thead>
<tr>
<th>2014 – 2016 YTD</th>
<th>Completed Audits</th>
<th>Pending Audits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative</td>
<td>3*</td>
<td>0</td>
</tr>
<tr>
<td>Custody</td>
<td>19</td>
<td>2</td>
</tr>
<tr>
<td>Patrol</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>28</strong></td>
<td><strong>10</strong></td>
</tr>
</tbody>
</table>

*one Audit changed to an Examination, following GAGAS standards and guidelines.
Follow Up Procedures

• AAB requests a status update from the Auditee.
• Auditee submits a corrective action plan or progress update.
• AAB tracks progress and corrective action plan until completed.
• Semi-Annual report will be provided to the Department Executives.
Follow Up Procedures
Unit Order 10

Audit Recommendation Follow-Up Guide

1. Audit follow-up status memorandum sent to Assistant Sheriff or designee (30 days after audit publish date)
2. Auditee response memorandum with updates and supporting documents to AAB
3. AAB records action(s) taken by the auditee and/or pending status dates
4. AAB presents status of Audit recommendations to the Sheriff
<table>
<thead>
<tr>
<th>Year</th>
<th>Total number of Recommendations</th>
<th>Implemented</th>
<th>In Progress</th>
<th>Not Implement*</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>29</td>
<td>13</td>
<td>12</td>
<td>4</td>
</tr>
<tr>
<td>2015</td>
<td>94</td>
<td>62</td>
<td>29</td>
<td>3</td>
</tr>
<tr>
<td>2016</td>
<td>42</td>
<td>10</td>
<td>32</td>
<td>0</td>
</tr>
<tr>
<td>TOTALS</td>
<td>165</td>
<td>85</td>
<td>73</td>
<td>7</td>
</tr>
</tbody>
</table>

*Recommendation - Not Implemented:*

- **Management disagrees:** Management has made the decision not to implement the recommendation. No further action will be reported.
- **Unable to implement:** Management reports they are unable to implement the recommendation due to resources or cost. No further action will be reported.
- **Process already changed:** Management reports that the process has changed and recommendations are now unnecessary. No further action will be reported.
Shooting Analysis Committee

• Shooting Analysis Committee (SAC) consist of AAB Captain, CPA, CLA, Homicide, Training Bureau, Risk Management Bureau, SEB, Involved Unit.
• SAC will convene at the request of Critical Incident Review Panel (CIRP).
• AAB/SAC prepares a thorough, objective assessment of all incidents/shooting involving the employee (PowerPoint and report).
Shooting Analysis Committee

• The analysis will be completed within 30 days of the CIRP assignment.
• The final report will provide findings and concerns from a tactical, training, and risk management perspective.
• Reports will be provided to the Department Executives during AAB’s monthly meeting with the Sheriff.
**Shooting Analysis Committee**

<table>
<thead>
<tr>
<th>2015 – 2017 YTD</th>
<th>Completed SAC</th>
<th>Pending SAC</th>
<th>Total Number of Shootings Events</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>33</td>
<td>0</td>
<td>108</td>
</tr>
<tr>
<td>2016</td>
<td>23</td>
<td>1</td>
<td>69</td>
</tr>
<tr>
<td>2017</td>
<td>1</td>
<td>3</td>
<td>16</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>57</strong></td>
<td><strong>4</strong></td>
<td><strong>193</strong></td>
</tr>
</tbody>
</table>

**290 Department members have been involved in two or more shootings.**
Personnel assigned to the AAB consist of civilian and sworn auditors, who are required to complete the California Commission on Peace Officer Standards and Training, Basic Law Enforcement Performance Auditing Course. Many auditors maintain additional audit related certifications such as: Certified Public Accountant, Certified Fraud Examiner, Certification in Risk Management Assurance, and Certified Law Enforcement Auditor.
Organizational Chart
Audit and Accountability Bureau
(323) 307-8300

Our Mission:
The mission of the Audit and Accountability Bureau (AAB) is to provide an independent, objective, thorough analyses designed to assess and improve our policies, procedures, and practices. AAB helps the Department accomplish its objectives by undertaking systematic disciplined audits of the effectiveness of the Department’s risk management, internal controls, and governing processes. In doing so, AAB assists in bringing transparency and accountability to the Department’s operations and management.
Government Standards

• Generally Accepted Government Auditing Standards (GAGAS) provides a framework for conducting high quality audits with competence, integrity, objectivity, and independence.

• Participates in Peer Review of other Police Agencies and preparing to be Peer Reviewed.

• AAB Auditors are members of:
  • Association of Local Government Auditors (ALGA)
  • International Law Enforcement Auditors Association (ILEAA).
Accountability

• The AAB Captain prepares and issues audit reports to the AAC Commander. These reports are forwarded to the Sheriff and upon approval distributed as directed to the affected command(s), and the Office of Inspector General.

• Audits are posted on the Sheriff’s Data Website.
Non-Audit Services

• Special projects
  – Initialed by Sheriff or designee

• Shooting Analysis
  – Initiated by Critical Incident Review Panel
  – Initiated by Sheriff or designee

• AAB collects the information, track, and record actions under the respective project file number.
Annual Audit Plan

• Development of the Audit Plan is Risk Management based and developed from information gathered from the following:
  – EFRC
  – CIRP
  – Input from OIG and CPA
  – Input from Department Executives
  – Review of Risk Management Information
  – Review of Command Inspections
  – Input from Stakeholders
  – Monitoring Law Enforcement trends
Thank you