



AA60

AUDIT PROCESS

AA60

Effective Date: 01 January 1996
Revised Date: 11 April 2012
Last Reviewed Date: 02 July 2015

POLICY

Internal Audits

1. The Delta Police Department (“Department”) will have an audit function that will provide:
 - a) procedures to be used in conducting audits;
 - b) a projected audit schedule; and
 - c) procedures to be used to follow-up the recommendations made as a result of the audit.
2. Chief Constable or delegate will be responsible for the audit process.
3. Internal audits will be carried out under the authority of the Chief Constable, using the criteria of effectiveness, efficiency and economy as standards against which the adequacy of all processes, systems and procedures will be measured. Existing statute law and regulations will also be considered in the audit.

Director, Police Services

4. The Department, in compliance with the *B.C. Police Act* (“Act”), will cooperate with legislated audit functions of the Director, Police Services, Ministry of Justice.

Review of Employee Grievances

5. Employee grievances will be reviewed and analyzed annually. See Policy **AC10 – Rules of Conduct (Sec. 6 - 9)**.



REASON FOR POLICY

6. To ensure that the Department is being managed in accordance with the Act and managed effectively, efficiently and economically, consistent with policies and standards as established by Police Services and Delta Police Board (“Board”).
7. To ensure the objective review of facilities, property, equipment, personnel and administrative and operational activities.
8. To facilitate Police Services in conducting inspections, evaluations, studies and inquiries into the quality and standard of the Department’s police service delivery.
9. To analyze employee grievances for the purpose of gaining information with respect to departmental policy and procedure and perceived problems arising from it.

RELATED POLICIES

AC10 – Rules of Conduct
AD15 – Financial Audits

PROCEDURES

10. The purpose of audits is to ensure that the Department is being managed effectively, efficiently and economically, consistent with contemporary police policies as established by the Board, in addition to existing statute law or regulations.
11. The mandates for police services and our individual branches are contained in the Act and are conferred to the Department by the Board.
12. Internal audits throughout the Department shall be a continual process with annual priorities set by the Audit Committee. The Audit Committee will consist of Deputy Chief of Administration, Deputy Chief of Operations and appointed Police Staff Managers as required and will report to the Chief Constable.
13. The Audit Committee will determine Department audit priorities in October, which will be reflected in Department planning the following year.



14. Internal audits will be directed by the Audit Committee, and will be in the following forms:
 - a) Managerial review - examines the functions of management and systems in place; or
 - b) Quality review - examines a Branch, Section or Unit to ensure adherence to policy, work quality and compliance with statute requirements.
15. Auditors will be those members who have received the appropriate training in comprehensive auditing. The conduct of the audit will be consistent with the guidelines and directions as set out in the "Delta Police Audit Plan".
16. When considered necessary, the Chief Constable may appoint an external party to conduct either managerial or quality review.
17. Audit reports shall be submitted to the Audit Committee. Audit reports will be reviewed by the Chief Constable, who will report the results and recommendations of the audit to the Board.
18. Financial audits will be conducted in compliance with Policy **AD15 – Financial Audits**.