

	MARICOPA COUNTY SHERIFF'S OFFICE POLICY AND PROCEDURES	
	Subject BUREAU OF INTERNAL OVERSIGHT AUDITS AND INSPECTIONS	Policy Number GH-4
	Effective Date 10-30-18	
Related Information GB-2, <i>Command Responsibility</i> GD-6, <i>Standardized Memorandum Format</i> GG-1, <i>Peace Officer Training Administration</i> GG-2, <i>Detention and Civilian Training Administration</i> GH-5, <i>Early Identification System</i>	Supersedes GH-4 (12-14-16)	

PURPOSE

The purpose of this Office Policy is to establish procedures for the Audits and Inspection Unit (AIU) within the Bureau of Internal Oversight (BIO). The AIU's activities are directed at assisting the Office accomplish its mission by establishing systematic, disciplined approaches to the evaluation and improvement of effectiveness for all facets of the Office. The AIU strategic efforts are designed to communicate findings that aid supervisors in the management of personnel and resources.

POLICY

It is the policy of the Office to have the AIU provide timely and professional auditing, study, review, and technical services; assessments of management functions; and the promotion of integrity, economy, efficiency and effectiveness of Office activities, programs, and services.

Although this Policy refers to "employees" throughout, this Office Policy also applies with equal force to all volunteers. Volunteers include, but are not limited to, reserve deputies and posse members.

DEFINITIONS

Auditor: An employee assigned to the BIO AIU, regardless of classification, responsible for conducting audits, inspections, studies, or inventory reconciliation.

Audits: A systematic examination of data, operations, performance, records, and statements. Office audits shall be conducted internally by the BIO AIU, unless a threat to independence exists, necessitating external audit assistance. All audit processes shall be conducted based on The Institute of Internal Auditors (IIA) Red Book Standards.

- A. Audits generally fall into two categories: assurance and consulting services.
- B. All Office audits must contain the following elements:
 - 1. Audit plan;
 - a. Objectives
 - b. Scope
 - c. Timing
 - d. Resources

2. Audit program;
3. Audit report;
4. Work papers;
5. Recommendations; and
6. Management response.

➤ ***Bureau of Internal Oversight (BIO) Action Form:*** A form that captures command's response when AIU has identified perceived deficiencies during the performance of non-audit services, regardless of whether the deficiency is within the scope of the inspection, or outside the scope. The *BIO Action Form* (see attachment A) shall be sent out by the AIU as an attachment to a *BIO Action Form* entry initiated through Blue Team to a commander when their employee has been identified as having a perceived deficiency in a non-audit service report. The commander shall assign the form to be completed by the identified employee's immediate supervisor. The completed *BIO Action Form* shall include the immediate supervisor and the employee's signature affirming the action taken to remedy the identified perceived deficiency. When repeat deficiencies are identified, they shall be handled, as specified in Office Policies GB-2, *Command Responsibility* and GH-5, *Early Identification System (EIS)*. An EIS alert notification will be automatically initiated after the threshold of three deficiencies in a rolling 12 month period, identified from AIU inspections. The supervisor shall complete one of the following action options when completing a *BIO Action Form*:

- A. Training provided by MCSO, as specified in Office Policies GG-1, *Peace Officer Training Administration* and GG-2, *Detention and Civilian Training Administration*;
- B. Squad briefings;
- C. Coaching
- D. Referred to PSB for investigation;
- E. Meeting with Supervisor;
- F. Meeting with the Commander;
- G. Supervisor Evaluation Period;
- H. Supervisor Ride Along/Work Along;
- I. Re-assignment;
- J. Employee Services;
- K. Action Plan; or
- L. No Further Action – To be used in situations where the division identified and addressed the deficiency prior to being notified by the AIU. The Blue Team event number that was used to memorialize corrective actions previously taken by the division, shall be included to demonstrate that no additional action is warranted.

Conflict of Interest: A conflict between the personal or private interests and the official responsibilities inherent of a person in a position of public trust.

Employee: A person currently employed by the Office in a classified, unclassified, full-time, part-time, contract, temporary, or probationary status.

IAPro: A case management system used by the Early Intervention Unit, the Professional Standards Bureau (PSB), and the Compliance Division that tracks and analyzes information, including but not limited to, complaints, commendations, use of force incidents, pursuits, discipline, supervisor notes, and internal investigations.

Non-Audit Services: Services completed by the BIO AIU that do not meet the criteria for an audit. These services include, but are not limited to, inspections, studies, or inventory reconciliation.

- A. Inspection: Independent and objective observation of a function and documentation to determine compliance with Office Policy.
- B. Study: Independent and objective research to provide information or data to a requesting party which may not include field work.
- C. Inventory: Reconciliation of items.

➤ **Risk Assessment:** A process conducted by the BIO AIU auditors on Office divisions (not on individual personnel), to determine where the most at risk practices currently exist in the Office, and provide Executive Command with information to assist them in selecting the areas they would like internal audits to focus.

Supervisor: An employee to whom subordinates report.

- A. Commander: An employee with the rank of lieutenant or above, or its civilian equivalent and above.
- B. First-Line Supervisor: An employee with the rank of sergeant, or its civilian equivalent.

Tester: A person who poses as a member of the public making a fictitious complaint for assessment purposes.

Volunteer: A person who performs hours of service for civic, charitable, or humanitarian reasons, without promise, expectation, or receipt of compensation for services rendered. An employee may not volunteer to perform the same, similar, or related duties for the Office that the employee is normally paid to perform.

PROCEDURES

1. **Authority of the AIU:** The AIU shall complete audit and non-audit services for the Office.
 - A. Employees assigned to the AIU function under the authority of the Sheriff, or his designee.
 - B. The BIO Division Commander shall direct the daily activities of the AIU employees, on behalf of the Sheriff, or his designee.
 - C. Employees of the Office shall cooperate fully with an audit or non-audit services and provide complete, unrestricted, and prompt access to inspect and/or photocopy all Office records available, except those records related to an ongoing disciplinary appeal process, as defined by ARS 38-1106. This shall include, but is not limited to: reports, reviews, plans, projections, documents, files, contracts, memoranda, correspondence, data or information on audio/video recordings, computer tapes and disks, or other materials maintained by the Office. Employees found to be in violation of this Policy may be subject to disciplinary action, up to and including dismissal from employment.
 - D. The AIU shall have access to employees of the Office to conduct surveys, interviews, or other forms of communication to obtain relevant information related to the audit or non-audit services.

- E. The AIU auditors shall seek the facts and information necessary to answer the goals and objectives of the audit or non-audit services being conducted.
 - 1. Office employees shall cooperate with the auditors in gathering the information they need.
 - 2. All files, records, notes, and documentation shall be open to review upon request of the assigned auditor.
 - 3. If an auditor requests information that is so confidential or controversial that the advisability of its release to the auditor is questionable in the mind of the possessor of that information, the BIO Division Commander shall obtain a legal opinion from the Maricopa County Attorney's Office, regarding the release of information, as specified in Office Policy GB-5, *Requesting Legal Opinions and Advice from the Maricopa County Attorney's Office*.
- F. The AIU auditors shall not review or analyze traffic stop data or collected patrol data related to their own individual activities.
- G. The AIU auditors shall perform the following activities:
 - 1. Review programs to determine:
 - a. Whether results are consistent with pre-established goals and objectives; and
 - b. Whether programs are being carried out as planned.
 - 2. Evaluate compliance with rules, regulations, policies, and procedures.
 - 3. Review and appraise financial and other operational controls.
 - 4. Appraise the quality of performance with regard to assigned responsibilities.
 - 5. Ascertain the extent to which Office resources are accounted for and evaluate safeguards in place to limit losses of all kinds.
 - 6. Complete established goals and objectives as determined during a requested meeting by the division commander, or his designee.

2. Purpose of Audit and Non-Audit Services:

- A. The purpose of audit or non-audit services is to:
 - 1. Inform command staff about the detailed operation of a division's program or function;
 - 2. Assist supervisors in directing their resources toward the efficient accomplishment of their division's objectives and the Office's goals;
 - 3. Make recommendations to eliminate potential problems or stimulate discussion on alternative solutions to resolve problems and reduce liability issues; and
 - 4. Establish and maintain a follow-up process to monitor the disposition of results to ensure that management actions have been effectively implemented or that command staff has accepted the risk of not taking action.

- a. When command staff has weighed the risk of not taking action regarding the disposition of results related to the audit or non-audit services, the decision and the reasons supporting that decision shall be documented and provided to the AIU.
 - b. The AIU employees shall place the documentation with the initial audit or non-audit services within IAPro.
 - B. Audit or non-audit services shall be conducted at the direction of the BIO Division Commander. As part of the process, AIU employees shall obtain and evaluate sufficient, relevant material and competent evidence to determine if command staff and employees have or have not accepted and carried out the following:
 1. Appropriate accounting procedures;
 2. Established management or operational principles; and
 3. Pertinent policies and standards with the goal of effectively and efficiently using resources.
 - C. From information gathered and compared to pre-determined objectives and observations, conclusions and recommendations shall be determined and reported to the BIO Division Commander.
3. **Initiation of Audit or Non-Audit Services:** All audit and non-audit services shall be conducted as a result of an audit plan, an order from the BIO Division Commander, or at the request of a bureau or division commander. Requests for AIU services shall be documented within the audit plan or non-audit services report by the assigned auditor.
- A. A commander wanting to have a special request audit or non-audit services conducted of a bureau or division function or program, shall submit a written request to the BIO Division Commander. Included in the request shall be a list of objectives for the audit or non-audit services, such as what questions should the auditor seek to answer.
 - B. All requests shall be evaluated and scheduled by the BIO Division Commander, based on the current needs of the Office, workload, and availability of auditors. The BIO Division Commander shall determine the priorities.
4. **Risk Assessment Schedule:** The AIU auditors shall conduct a risk assessment for all Office divisions at minimum, once every three years. The AIU auditors will review the risk assessment annually to determine relevancy. This review shall be documented, and reviewed by the BIO Division Commander to determine the audit schedule.
5. **BIO Audit Schedules:**
- A. The schedule for all audits shall be developed based on the results of the risk assessment, time considerations, and the allocation of resources.
 - B. An audit of the Property Management Division may be conducted annually.
 - C. Revisions may be made to the schedule by the BIO Division Commander, as needed.
6. **Audit Preparations:** Employees assigned to the AIU shall follow basic guidelines, as stated in this section, while conducting audits. The guidelines promote uniformity in auditing and reporting, as well as procedures to be followed by the AIU and the division being audited.

- A. Document Review: The auditors shall become familiar with the activities performed by the division to be audited. This can be accomplished by:
 - 1. Reviewing the Office policy or Operation's Manual of the division to be audited;
 - 2. Reviewing prior audits to verify if previous recommendations were in fact implemented; and
 - 3. Obtaining a current copy of the assignment roster for the division.

- B. Risk Assessment: The auditors shall develop a risk assessment rating for each agenda item based on the following risk factor criteria:
 - 1. Officer safety;
 - 2. Public safety;
 - 3. Legal liability;
 - 4. Public perception;
 - 5. Major changes such as policies, statutes, and organizational procedures;
 - 6. Political sensitivity; and
 - 7. Budget considerations.

- C. Pre-Audit Meeting: At the beginning of the audit process, there shall be a pre-audit meeting between the auditors and the commander of the division being audited.
 - 1. The purpose of the pre-audit meeting shall be to:
 - a. Provide a copy of the audit agenda to the commander;
 - b. Inform the commander of audit objectives and determine if he has any additional items that should be appropriately added to the agenda that has been planned for the audit;
 - c. Provide the commander with an estimate of the projected duration of the audit; and
 - d. Ask the commander to appoint a contact person from the division to provide assistance to the auditors in obtaining records and other documents pertinent to the audit.
 - 2. The pre-audit meeting should take place at least one week prior to the start of the audit. However, there are times when no notification shall be given.
 - 3. In the interest of time, the BIO Division Commander can waive the pre-audit meeting. The affected commander can also waive this meeting, if it is deemed unnecessary.

- D. Audit Plan: Prior to the start of the audit, the auditors shall complete an audit plan. The audit plan shall be documented in a memorandum and forwarded to the BIO Division Commander for approval. The audit plan shall contain the following:

1. Division structure;
2. Scope of the audit;
3. General objectives;
4. Audit staffing;
5. Audit timing; and
6. Audit number obtained from IAPro.

E. **Audit Program:** After obtaining approval for the audit plan, the auditors shall create an audit program that defines the objectives and detailed procedures for each section of the audit. When finishing a section of the audit, the auditors shall initial and date the part of the audit program that has been completed.

7. Conducting an Audit:

A. Auditors shall be strictly impartial and shall report all matters meriting commendation, as well as areas requiring correction. If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.

1. Findings shall be reported on a factual basis without editorializing.
2. Auditors shall maintain a positive approach when dealing with personnel of the division being audited.
3. If any conflicts of interest exist, the auditor shall advise all supervisors and the issue shall be evaluated by the BIO Division Commander. If it is determined a conflict exists, the auditor shall be removed from that audit.
4. Audits for functions over which the BIO Division Commander has or had responsibility must be overseen by a party outside the internal audit activity.

B. Auditors shall report separately any irregularities discovered outside of the original scope of the audit while conducting an audit. The following methods shall be utilized to bring the information to the attention of division supervisors:

1. Irregularities:
 - a. Shall be reported orally to the supervisor of the personnel involved or person responsible for the upkeep of the equipment, facility, or procedure involved;
 - b. Shall be documented in a written memorandum in accordance with Office Policy GD-6, *Standardized Memorandum Format*;
 - c. The BIO Division Commander shall be kept informed of problems noted and actions taken; and

- d. Consideration should be given to conducting a more in-depth review to identify causal factors. The BIO Division Commander shall determine if the in-depth review is warranted and approval shall be obtained, prior to proceeding.
- 2. Obsolete Procedures:
 - a. Auditors should be alert to practices that involve expenditures of funds, manpower, or supplies that are an inefficient use of resources, such as obsolete procedures or a duplication of effort; and
 - b. Recommendations to reference these situations may be included in the report or reported in a separate report, at the discretion of the BIO Division Commander.
- 8. **Reporting Results from an Audit:** All audit reports shall include the audit number which was issued in the IAPro system, the documents produced or obtained during the audit process, and any recommendations and/or actions required by the audited division. The BIO Division Commander shall approve all audit reports.
 - A. Draft Audit Report
 - 1. Upon approval of the audit report by the BIO Division Commander, the auditor shall:
 - a. Designate “DRAFT” on the upper right-hand corner of each page of every draft copy;
 - b. Make the number of copies designated for distribution by the BIO Division Commander. The original marked draft shall be retained in the file; and
 - c. Prepare a cover memo from the BIO Division Commander to the responsible division commander which shall accompany the draft copies of the audit report.
 - (1) The cover memo shall request a response be submitted within ten business days outlining the actions to be completed by the division to address issues or recommendations identified during the audit; or a request to schedule a meeting to discuss the audit report.
 - (2) A copy of the cover memo shall be retained with the original draft audit report.
 - 2. If, after distribution of the draft report and cover memo, corrections or challenges to the audit report or recommendations are received, the auditor shall:
 - a. Notify the BIO Division Commander prior to discussing the corrections or challenges with the affected bureau or division;
 - b. Meet with the affected bureau or division to discuss corrections or challenges to the audit report; and
 - c. The auditor shall make the corrections within the report after adjudication of the requested corrections or challenges, if appropriate.
 - B. Response to the Audit Report:

1. If the audit recommends action, a formal action plan is required from the affected commander, including completion dates for implementation of the recommendations or actions needed to address concerns identified in the audit.
 - a. The action plan shall be completed within 30 calendar days from the date of receipt of the cover memo.
 - b. The audit response from the division commander shall be evaluated by the BIO to assure the action plan properly addresses the audit recommendations and that the actions shall be completed in a timely manner. Division commanders should address “high risk” items promptly.
 - c. In the event there is a disagreement between the division commander and the AIU on action plan items or recommendations, discussions shall be held to reach an agreement; if needed, a final decision shall be made by the BIO Division Commander and the affected bureau commander.
2. The date the response is received from the division shall be listed in the audit report.
3. If after the 14 calendar days listed in the cover memo, a response from the division is not received by the AIU or the requested meeting has not been set, the auditor shall notify the BIO Division Commander. The BIO Division Commander shall contact the respective commander of the division being audited and request a projected date a response can be expected.
4. If, after the projected date, a response has not been submitted to the AIU, the auditor shall notify the BIO Division Commander of the respective division’s failure to provide a response to an audit in a timely manner. Employees found to be in violation of this Policy may be subject to disciplinary action, up to and including dismissal from employment.

C. Finalized Audit Report: After a response has been received to the audit report, the report shall be finalized and filed accordingly.

1. The draft audit report shall be updated with all information received since it was published and the word “Draft” shall be removed.
2. One copy of the final report shall be made and the BIO Division Commander shall initial the report.
3. Copies of the final initialized report shall be made for each party that received a draft copy. One additional copy shall be made for the Sheriff, or his designee, if needed.
4. The BIO Division Commander, or his designee, shall distribute the final copies of the audit report.
5. The original final initialized report and response received from the division shall be filed within the Early Identification System IAPro.

9. **Follow-Up Audit:**

- A. Auditors shall conduct a follow-up audit in twelve to eighteen months after the final audit is published. Special request follow-up audits shall be reviewed on a case-by-case basis. The follow-

up shall consist of a review of the actions taken regarding the recommendations and responses in the original audit.

1. Auditors shall conduct the “field work” portion of the follow-up audit.

2. Auditors may conduct an exit meeting to conclude the audit.

B. The follow-up shall be documented in the Executive Summary attached to the original audit. A follow-up audit program and work papers shall be created and maintained by the BIO.

C. The follow-up audit shall be in a memorandum format and shall be reviewed by the BIO and audited division’s chain of command. The memorandum shall be placed with the initial audit within IAPro.

10. **Type and Frequency of Non-Audit Services:** The type and frequency of non-audit services shall be determined and performed by the AIU.

A. The AIU shall conduct regular, random, and targeted integrity audit checks to provide adequate data for analysis, review and the identification and investigation of employees possibly engaging in improper behavior, including: discriminatory policing; unlawful detentions and arrests; improper enforcement of immigration-related laws; and failure to report misconduct.

B. Frequency of Non-Audit Services: The following is a non-exhaustive list of inspections, studies, or inventories to be conducted monthly, if scheduling and personnel permits.

1. Incident driven;

2. Random driven;

3. Off-duty;

4. Traffic stop data evaluation;

5. Analyze collected traffic stop data monthly, quarterly, and annually to look for possible individual-level, unit-level, or systemic problems related to racial profiling or bias-based policing;

6. Computer Aided Dispatch/Mobile Data Terminal, and Alpha Paging messaging;

7. Use of force;

8. Cash funds within the divisions;

9. Property and evidence inspections at the divisions;

10. Supervisors inspections, monthly reviews of traffic stop data, and bi-weekly documentation on staff;

11. Maricopa County Attorney turn-down reviews;

12. Incident Report (IR) reviews including all documentation associated with the IR such as supervisory actions taken to address violations or deficiencies, if they exist;

13. Shift rosters;

14. Body-Worn cameras; and
 15. Electronic communication usage (e-mail).
- C. The AIU shall produce a semi-annual non-audit inspection report regarding Office misconduct investigations. The semi-annual report shall be available for view on the Office BIO website. This report shall analyze a stratified random sample of misconduct investigations that were completed during the previous six months to identify any procedural irregularities, including any instances in which:
1. Complaint notification procedures were not followed;
 2. Misconduct complaints were not assigned a unique identifier;
 3. Investigation assignment protocols were not followed, such as serious or criminal misconduct being investigated outside the Professional Standards Bureau (PSB);
 4. Investigation deadlines were not met;
 5. Investigations were conducted by an employee who had not received the required misconduct investigation training;
 6. Investigations were conducted by an employee who was named as a principal or witness in any investigation of the underlying incident;
 7. An investigation was conducted by an employee with a history of three (3) or more sustained misconduct allegations, or one sustained allegation of a Category 6 or Category 7 offense from the Office's disciplinary matrices;
 8. Investigations were conducted of a superior officer within the internal affairs investigator's chain of command;
 9. Any interviews were not recorded;
 10. Investigation reports were not reviewed by the appropriate personnel;
 11. Employees were promoted or received a salary increase while named as a principal in an ongoing misconduct investigation absent required written justification;
 12. A final finding was not reached on a misconduct allegation;
 13. An employee's disciplinary history was not documented in a disciplinary recommendation;
or
 14. No written explanation was provided for the imposition of discipline inconsistent with the disciplinary matrix.
- D. The AIU shall produce an annual report on the testing program regarding the intake of public complaints. The testing program shall assess the public complaint intake process. Specifically, whether Office employees are providing members of the public appropriate and accurate information about the complaint process, and notifying the Professional Standards Bureau (PSB) upon the receipt of a complaint. The annual report shall be available for view on the Office BIO website.

- E. When perceived deficiencies are noted during a non-audit service report, regardless of whether the deficiency is within the scope of the inspection, or outside the scope, the AIU will initiate a *BIO Action Form* entry and include as attachments, the *BIO Action Form* and the non-audit inspection report, through Blue Team to the affected commander.
1. The commander shall, assign the task of completing the *BIO Action Form* to the identified employee's immediate supervisor.
 2. The supervisor shall address what action was taken to remedy the deficiency of the employee. The *BIO Action Form* shall be signed by the affected supervisor and the employee who is listed as the subject of the perceived deficiency, to ensure the employee is aware of both the division and AIU perspective. Any supervisor action taken in response to the noted issue or deficiency shall be documented in Blue Team.
 3. If the supervisor selects the option of No Further Action on the *BIO Action Form*, any previous documentation or action shall not relieve the supervisor of their responsibility to document in a Blue Team Supervisor Note to further memorialize actions specific to the *BIO Action Form*.
 4. The completed *BIO Action Form* shall be scanned as an attachment and returned to the AIU through Blue Team, within 30 calendar days of the assigned date in Blue Team, for filing in the IAPro system. Affected division commanders are responsible for the timeframe being met. Failure to complete the process within the 30 calendar days shall result in an allegation, which may trigger an alert in the EIS.
 5. In the event the affected division command does not agree a deficiency exists, they shall explain their reason on the *BIO Action Form*, under the Division Review section.
 6. The *BIO Action Form* review group, which is made up of BIO command personnel, shall meet and discuss each response where the division disagreed with the AIU findings.
 7. If the review group determines a deficiency still exists, the *BIO Action Form* will be sent back to the division for additional action to be taken. When the review group agrees with the division findings, an email shall be sent to the affected division commander and included in the inspection file. Attached allegations in Blue Team shall also be removed or reassigned appropriately. The review group shall also evaluate the supervisor's response under these circumstances, and refer any deficiencies for further action as necessary.
 8. At the conclusion of the previously described process, a Blue Team Supervisor Note shall also be completed by the supervisor for the employee detailing the action taken or division perspective for the perceived deficiency, as specified in Office Policies GH-5, *Early Identification System*, and GB-2, *Command Responsibility*.
 9. Prior to determining any corrective action taken, supervisors should review the employee's EIS Dashboard. When repeat deficiencies occur, appropriate action should be taken to remedy the situation. An EIS alert will be generated when three deficiencies for the same employee are identified within a rolling 12 month period, as specified in Office Policies GH-5, *Early Identification System* and GB-2, *Command Responsibility*.
- F. Unannounced Inspections of Division's Operations: Sworn, administrative, or detention proactive inspections may be performed by the AIU auditors to promote an objective review of the normal day-to-day operations throughout the Office.

- G. The AIU auditors shall document all non-audit services in a monthly report for the affected divisions and permanently store these reports in the IAPro system.