

	MARICOPA COUNTY SHERIFF'S OFFICE		
	Policy & Procedure	Joseph M. Arpaio – Sheriff	
	Subject BUREAU OF INTERNAL OVERSIGHT	<table border="1"> <tr> <td style="text-align: center;">Policy Number GH-4</td> </tr> <tr> <td style="text-align: center;">Effective Date XX-XX-XX</td> </tr> </table>	Policy Number GH-4
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Effective Date XX-XX-XX			
Related Information	Supersedes GH-4 (05-29-15)		

PURPOSE

The purpose of this Policy is to establish procedures for the Bureau of Internal Oversight (BIO) of the Maricopa County Sheriff's Office. The Bureau's activities are directed at assisting the Office accomplish its mission by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of all facets of its operations.

POLICY

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

DEFINITIONS

Auditor: An employee assigned to the BIO, 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, based on The Institute of Internal Auditors (Red Book) Standards.

- A. Audits generally fall into three categories: financial, attestation, and performance/compliance.
- B. All audits must contain the following elements:
 - 1. Audit agenda;
 - 2. Audit plan;
 - 3. Audit program;
 - 4. Audit report;
 - 5. Work papers;
 - 6. Recommendations; and
 - 7. Management response.

BIO Action Form: A method of capturing management's response when deficiencies are noted during the performance of non-audit services. Management, specifically a division commander, division lieutenant or

civilian counterpart, shall complete the form including the employee's signature and their own affirming the action taken to remedy the deficiency.

Division: A component of the Office that may be made up of a district, facility, unit, or component.

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

Non-Audit Services: Services completed by the BIO 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/or 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.

Volunteer: Sheriff's Office reserve deputies and posse members.

PROCEDURES

1. **Authority of the BIO:** The BIO shall complete audit and non-audit services for the Office.
 - A. Members of the BIO, function under the authority of the Sheriff, or Chief Deputy.
 - B. The BIO Bureau Commander shall direct the daily activities of BIO employees, on behalf of the Sheriff, or Chief Deputy.
 - C. Employees and volunteers 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. This shall include, but is not limited to: reports, reviews, plans, projections, documents, files, contracts, memoranda, correspondence, data or information on audio/video, computer tape/disks, or other materials maintained by the Office.
 - D. The BIO shall have access to employees and volunteers 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. BIO 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 and volunteers 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 matter shall¹ be referred to the BIO Commander. If the BIO Commander cannot resolve the conflict, the matter shall be referred to the BIO Bureau Commander. The Sheriff, or Chief Deputy, shall be the final authority on the subject.

- F. 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 management 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; and
 - 3. Make recommendations to eliminate potential problems or stimulate discussion on alternative solutions to resolve problems and reduce liability issues.
- B. Audit or non-audit services shall be conducted at the direction of the BIO Commander. As part of the process, BIO employees shall obtain and evaluate sufficient, relevant material and competent evidence to determine if management and/or employees or volunteers, 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.

¹ “Will” replaced appropriately in place of “shall” throughout policy for consistency with all currently reviewed Office Policies. 4/26/16 DSM

- C. From information gathered and compared to pre-determined objectives and observations, conclusions and recommendations shall be determined and reported to the BIO Commander and BIO Bureau 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 Bureau Commander, or at the request of a bureau commander or division commander. Requests for BIO services shall be documented within the audit plan or non-audit services report by the assigned auditor.
 - A. A commander wishing 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 Bureau 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 Commander, based on the need, workload, and availability of auditors. The BIO Commander shall determine the priorities.
- 4. **BIO Audit Schedules:**
 - A. The schedule for all audits may be on a three year cycle to include the audit of all divisions within the Office.
 - B. An audit of the Property Division may be conducted annually.
 - C. Revisions may be made to the schedule by the BIO, as needed.
- 5. **Audit Preparations:** Members of the BIO 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 BIO 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. Agenda: The auditors shall devise an audit agenda focusing on the following areas:
 - 1. Administration;
 - 2. Personnel;
 - 3. Supervision;
 - 4. Procedures; and
 - 5. Equipment.

- C. 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.
- D. 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 Bureau Commander can waive the pre-audit meeting. The affected commander can also waive this meeting, if it is deemed unnecessary.
- E. 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 Commander for approval. The audit plan shall contain the following:
1. Division structure;
 2. Scope of the audit;
 3. General objectives;
 4. Audit staffing; and

5. Audit number obtained from IAPro.

F. 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.

6. **Conducting an Audit:**

A. Auditors shall be strictly impartial and shall report all matters meriting commendation, as well as, areas requiring correction.

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. If it is determined a conflict exists, the auditor shall be removed from that audit.

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 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 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 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 Commander.

7. **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 Commander shall approve all audit reports.

A. Draft Audit Report

1. Upon approval of the audit report by the BIO Commander, the auditor shall:
 - a. Designate “DRAFT” on the upper right-hand corner of the first page of each draft copy;
 - b. Make the number of copies designated for distribution by the BIO Commander. The original marked draft shall be retained in the file; and
 - c. Prepare a cover memo from the BIO Bureau Commander or BIO Commander, to the responsible division commander which shall accompany the draft copies of the audit report.
 - i. The cover memo shall request a response be submitted 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.
 - ii. 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 and/or recommendations are received, the auditor shall:
 - a. Notify the BIO Commander prior to discussing the corrections or challenges with the affected bureau/division;
 - b. Meet with the affected bureau/division to discuss corrections or challenges to the audit report; and
 - c. After adjudication of the requested corrections or challenges, the auditor shall make the corrections within the report, 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 target 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 BIO 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 Bureau Commander and the affected bureau chief.
2. The date the response is received from the division shall be listed in the audit report.

3. If after 30 calendar days listed in the cover memo, a response from the division is not received by the BIO or the requested meeting has not been set, the auditor shall notify the BIO Commander. The BIO 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 BIO, the auditor shall notify the BIO Bureau Commander, through the BIO Commander, of the respective division's failure to provide a response to an audit in a timely manner.
- 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 Bureau Commander shall initial the report.
 3. One copy 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 Chief Deputy, if needed.
 4. The BIO 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 IAPro.
8. **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.
9. **Type and Frequency of Non-Audit Services:** The type and frequency of non-audit services shall be determined and performed by the BIO.
- A. BIO shall conduct regular and random integrity audit checks by way of performing non-audit services to identify and investigate Deputies possibly engaging in improper behavior, including: Discriminatory Policing; unlawful detentions and arrests; improper enforcement of Immigration-Related Laws; and failure to report misconduct.

B. Monthly 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 driving;
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. CAD/MDT 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. County attorney turn-down reviews;
12. Incident arrest report reviews including all documentation associated with the incident report such as supervisory actions taken to address violations or deficiencies, if they exist;
13. Shift rosters;
14. Body cameras; and
15. Electronic communication usage (e-mail).

BC. If deficiencies are noted during a non-audit service report a division commander, division lieutenant or civilian counterpart shall complete a BIO Action Form addressing what action was taken to remedy the deficiency. The BIO Action Form shall include the commander's and employee's signature affirming the action taken. The BIO Action Form will be sent back to the BIO for filing in the IAPro system.

D. Unannounced Inspections of Division's Operations: Sworn, administrative, or detention proactive inspections may be performed by the BIO auditors to promote an objective review of the normal day-to-day operations throughout the Office.

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