



## Policy 403

Subject

# INTERNAL AUDITS, INSPECTIONS AND RISK MANAGEMENT ASSESSMENT PROCEDURES

Date Published

14 December 2016

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*By Order of the Police Commissioner*

### POLICY

The policy of the Baltimore Police Department (BPD) is to conduct thorough audits, inspections and reviews of the BPD's administration of policies, operational procedures, and compliance with any legally agreed upon mandate by the City of Baltimore regarding the BPD. The purpose of this policy is to define the processes for conducting audits, inspections and reviews and to outline every member's responsibility for cooperation during these engagements.

### GENERAL

1. The Internal Audits and Risk Management Section (IARMS) will conduct audits and inspections that are consistent with Generally Accepted Government Auditing Standards (GAGAS), published by the U.S. Government Accountability Office (GAO), recognizing that adherence to these standards promotes integrity and credibility of the audit process.
2. The Commanding Officer of IARMS acts as the sole Audit Executive and will report administratively to the Chief, Compliance, Accountability and External Affairs Division (CAEAD), who reports directly to the Police Commissioner.
3. The IARMS Commander shall not report to any commanding officer who is responsible for the operation/functional management of any area that would normally fall under the scope of a departmental audit or inspection.
4. Except by any tactical or city-wide emergency, members of the IARMS will maintain independence, and shall not have direct responsibility or authority for any activities or operations they review.

**EXCEPTION:** Members may authorize an immediate correction to protect public safety.

5. IARMS shall have full and unrestricted access to all BPD functions, records (manual or electronic), physical property and personnel who may be relevant to an audit or inspection, unless specifically authorized in writing by the Police Commissioner for matters of homeland security requiring a security clearance. All documentation and information given to internal auditors during an audit will be handled confidentially in accordance with GAGAS and BPD policy.
6. The IARMS Commander has the sole authority to initiate audits and inspections.

**EXCEPTION:** This does not preclude in any way a commander or subordinate supervisors from conducting line-inspections within individual commands to ensure assigned tasks or required actions are performed and complied with as required by BPD policy and procedures, See Policy 402, *Command Inspection/Audits*.

7. An Audit Committee will be formed from various members of the BPD, selected by the Police Commissioner. The Audit Committee shall meet quarterly to discuss audit statuses and any new risk factors in consideration of future audits.
8. IARMS shall submit an Annual Audit Plan, approved by sitting members of BPD's Audit Committee, through the Office of the Police Commissioner. A copy of the Annual Audit Plan shall be published on the BPD's internal web-site.
9. The Police Commissioner and the Chief, CAEAD may request a special audit in addition to audits listed in the Annual Audit Plan. All BPD commanders may also request special audits of their commands through the Chief, CAEAD via email or administrative report.
10. IARMS shall publish a report at the conclusion of an audit or inspection. The report will detail findings and list recommendations for corrective actions or modifications of policies as necessary. IARMS may not directly implement recommendations or create controls that are under the scope of the audit agenda. The report shall be forwarded directly to the command of the audited entity for review, rebuttal or commentary prior to a final distribution.
11. The IARMS Commander shall order a follow-up audit as needed and based upon information discovered while conducting a scheduled audit. A notification of the follow-up will be sent to the audited command, after the publication of the finalized initial audit report, providing a timeline for the follow-up audit to begin.

### **REQUIRED ACTION**

#### **First-Line Permanent-Rank Supervisors (Lieutenants/Sergeants)**

1. Cooperate and provide assistance to IARMS when requested.
2. Review non-compliances listed on an inspection report and take immediate corrective action.

#### **Commanding Officer**

1. Ensure cooperation and assistance is provided to IARMS personnel with audits and inspections.
2. Ensure members of IARMS are given full access to electronic and paper files, facilities, equipment and personnel for the purpose of an audit, inspection or risk assessment.
3. Respond to all requests from IARMS within a stated timeframe. If a deadline cannot be met, author an administrative report explaining the circumstances and when the request will be met.

**Internal Audits and Risk Management Section****Internal Auditor**

1. Ensure audits, inspections, and reviews are conducted and completed in accordance with GAGAS, and with strict adherence to the Standard Operating Procedures of IARMS.
2. Maintain confidentiality of all information obtained or discovered through audit processes and report any conflicts that may jeopardize an objective finding to an immediate supervisor.
3. Give orders during an inspection to immediately correct conduct or circumstances where failure to do so will jeopardize public safety, BPD reputation and/or the accomplishment of the mission. In such instances, the order(s) shall be issued in the name and authority of the Police Commissioner.
4. Report the circumstances under which immediate order(s) were issued in writing to the Commander, IARMS.

**First-Line Permanent-Rank Supervisors (Sergeants)**

1. Conduct operations with strict adherence to the duties and responsibilities of supervisors and audit managers (when acting in that capacity) stated within the Standard Operating Procedures of IARMS.
2. Review and approve audits, inspections and risk assessments, and ensure they are conducted and completed in accordance with GAGAS and the Standard Operating Procedures of IARMS.
3. Maintain confidentiality of all information obtained or discovered through audit processes, and reports any conflicts that may jeopardize an objective finding to the Commander, IARMS.

**Managers and Lieutenants**

1. Review and ensure audits, inspections and reviews are conducted and completed in accordance with GAGAS and with strict adherence to the Standard Operating Procedures of IARMS, outlining the duties and responsibilities of managers, lieutenants, first-line supervisors and auditors.
2. Maintain confidentiality of all information obtained or discovered through audit processes, and reports any conflicts that may jeopardize an objective finding to the Commander, IARMS.

**Commander, IARMS**

1. Order the commencement of audits.
2. Approve individual audit plans.
3. Ensure all personnel within IARMS conduct audits, inspections and assessment processes in accordance with GAGAS, strictly adhering to the Standard Operating Procedures of IARMS.
4. Ensure delivery of written notifications to auditees of impending audits and resolve any underlying issues in regards to commencement of the audit.

5. Forward report findings to audited commands prior to finalization.
6. Finalize audits and forward them to the Police Commissioner and the Chief, CAEAD.
7. Act as Vice-Chair of the BPD Audit Committee.
8. Ensure publication of the approved Annual Audit Plan to the BPD's Intranet.
9. Report in writing the circumstances under which immediate order(s) were issued as a result of an inspection to the Chief, CAEAD.

**Chief, CAEAD**

1. Act as Chairperson of the BPD Audit Committee.
2. Consider requests for special audits.
3. Administrate operations of IARMS.
4. Approve Annual Audit Plans.

**APPENDICES**

- A. Audit Process
- B. Audit Notice IARMS Form 1
- C. Audit Inspection Report IARMS Form 2
- D. Annual Audit Plan IARMS Form 3
- E. Audit Request IARMS Form 4

**ASSOCIATED POLICIES**

Policy 402, *Command Inspections/Audits*

**RESCISSION**

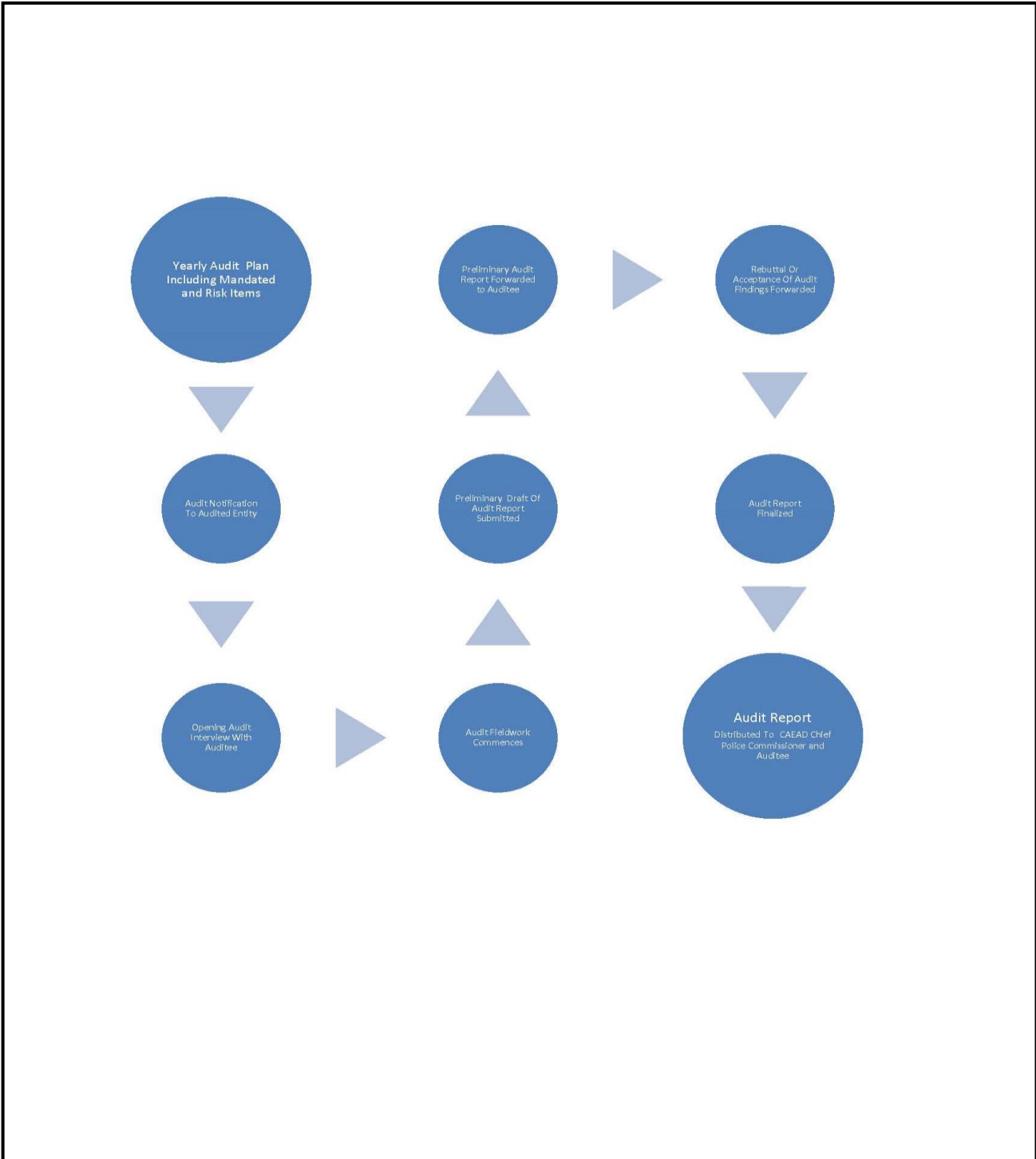
Remove and destroy/recycle Policy 403, *Inspections*, dated 1 July 2016.

**COMMUNICATION OF POLICY**

This policy is effective on the date listed herein. Each employee is responsible for complying with the contents of this policy.


APPENDIX A

Audit Process



**APPENDIX B**

**Audit Notice, IARMS Form 1**

		<p><b>BALTIMORE POLICE DEPARTMENT INTERNAL AUDITS AND RISK MANAGEMENT AUDIT NOTICE</b></p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #0056b3; color: white; padding: 2px;"><b>DATE</b></td> </tr> <tr> <td style="height: 20px;"></td> </tr> </table>	<b>DATE</b>	
<b>DATE</b>						
IARMS FORM 1						
<b>Audit Subject/Title:</b>						
<b>Audit Number:</b>		<b>Audited Entity:</b>				
<b>Commander, Audited Entity:</b>		<b>Division, Audited Entity:</b>	<b>Bureau Commander, Audited Entity:</b>			
<b>Lead Auditor:</b>		<b>Lead Auditor Phone:</b>	<b>Prior Unit Representative:</b>			
<input type="checkbox"/> <b>Planned</b>		<input type="checkbox"/> <b>Special</b>				
<b>Notice Date:</b>		<b>To:</b>				
<b>Notice:</b>						
<b>Commander, IARMS (Print)</b>			<b>Sequence #:</b>			
<b>Commander, IARMS (Signature):</b>			<b>Date:</b>			








**APPENDIX E**

**Audit Request, IARMS Form 4**

				
<b>BALTIMORE POLICE DEPARTMENT INTERNAL AUDITS AND RISK MANAGEMENT AUDIT REQUEST</b>				
<table border="1"><tr><td style="text-align: center;"><b>DATE</b></td></tr><tr><td> </td></tr></table>			<b>DATE</b>	
<b>DATE</b>				
<b>IARMS FORM 4</b>				
<b>Audit Subject/Title:</b>	<b>Audit Number:</b>	<b>Audited Entity:</b>		
<b>Unit Commander, Audited Entity:</b>	<b>Section Commander, Audited Entity:</b>	<b>Bureau Commander, Audited Entity:</b>		
<b>Lead Auditor:</b>	<b>Lead Auditor Phone Number:</b>	<b>Prior Unit Representative:</b>		
<b>Request Date:</b>	<b>To:</b>	<b>Title:</b>		
<b>Comments:</b>				