



International Law Enforcement
Auditors Association

INTERNATIONAL LAW ENFORCEMENT AUDITORS ASSOCIATION 2021 CONFERENCE & WORKSHOP

ACCOUNTABILITY AND TRANSPARENCY IN
A LAW ENFORCEMENT ENVIRONMENT

September 29 and 30, 2021



CONFERENCE & WORKSHOP



International Law Enforcement
Auditors Association

Hosted by: The International Law Enforcement Auditors
Association



OFFICE OF
INSPECTOR GENERAL
CITY OF CHICAGO

In conjunction with: City of Chicago Office of Inspector
General

September 29 and 30, 2021

Conference, General & Breakout Sessions
8.0 CPEs

Post-Conference, Workshop
6.5 CPEs

The International Law Enforcement Auditors Association (ILEAA) provides global leadership in increasing the knowledge, skills, abilities, and professionalism of law enforcement agency auditors and those whose professional duties and responsibilities include the oversight, enforcement, and administration of issues related to the enforcement of the law, thereby contributing to the quality of law enforcement throughout the world.

ILEAA is dedicated to the development and promotion of the practice of professional auditing by providing its members with the resources, information, and leadership that will enable them to provide valuable services in the highest professional manner to benefit their clients, their employers, the public, their country, and the international law enforcement community.

Current membership is made up of both sworn and civilian personnel from law enforcement agencies, as well as local government auditing departments, and other organizations from Australia, Canada, Greece, and the United States.



INTRODUCTION

BENEFITS OF ATTENDING

Sharing and discussing ideas and concepts with leaders, practitioners, and speakers from different Public Safety agencies. Expanding on your understanding and implementation of accountability and transparency.

Participating in sessions on hot topics such as: *Understanding What a Performance Audit Is* and *Leading Practices in Public Safety Agencies*.

Networking with an anticipated 100+ like-minded colleagues from public and private sector organizations throughout the Midwest, to include a networking reception.

WHO SHOULD ATTEND?

Auditors (financial, operational, and compliance), oversight organizations, and others interested in developing or further enhancing their knowledge, skills, and understanding of performance auditing.

Personnel associated with law enforcement, including management and staff members of police departments and correctional institutions, instructors in law enforcement techniques, academics, and students studying law enforcement. Members of probation departments, including officers and supervisors, members of inspector general offices, and all those in the legal profession will benefit from this program.

LOGISTICS

Dress code is business casual attire.

Ample parking is available on and off site.

Wednesday's conference starts promptly at 8:00 a.m.

Thursday's workshops start promptly at 8:00 a.m. and end at 3:30 p.m.

Continental breakfast will be provided from 7:15 am to 8:00 on both days. Afternoon snacks will be served on September 29th only. Lunch is on your own.

HOTEL DETAILS

Hilton, Chicago O'Hare Airport

O'Hare International Airport, Chicago, IL 60666

Phone: (773) 686-8000

A discounted room rate of **\$219.00** plus local taxes (17%) and applicable sales and state taxes will be offered to conference attendees for rooms booked by **August 30, 2021**. Hotel rates are for single/double occupancy only. For room reservations, call **(866) 238-4218**. Cancellation policies may vary depending on the rate and dates of your reservation. Please refer to your reservation confirmation to verify your cancellation policy. If you need further assistance, call the hotel directly or contact customer service. Alternatively, you can cancel your reservation online.

Check-in: 3:00 pm / Check-out: 12:00 pm

Parking at the hotel is **\$75.00** plus tax per day with valet service.

Other parking Information, Self-Park Airport Garage:

<http://www.flychicago.com/ohare>.

QUESTIONS/CONCERNS

Martin Krone, Chief Executive Officer, ILEAA

Cell: (805) 575-9506

Email: kroneileaa@aol.com

Website: www.ileaa.org



CONFERENCE

WEDNESDAY, SEPTEMBER 29TH

8:00 AM – 8:30 AM: INTRODUCTION

Eduardo Luna, Interim Executive Director, ILEAA
Chris Constantin, Interim President, ILEAA
(Tentative) David O. Brown, Superintendent, CPD
Joseph M. Ferguson, Inspector General, City of Chicago OIG

1.0 CPE

8:30 AM – 9:20 AM: OVERSIGHT, INTERNAL MECHANISMS

Deborah Witzburg, Deputy IG for Public Safety, City of Chicago OIG
Mark Smith, Inspector General, LAPD OIG
Andrea Kersten, Interim Chief Administrator, COPA
Moderator: Jeffry Phillips, Commanding Officer, Evidence and Property
Management Division, LAPD

1.0 CPE

9:30 AM – 10:20 AM: FRAUD AWARENESS, THE RITA CRUNDWELL FRAUD, DIXON, IL

David Hancox, Former Director of State Audits, New York Comptroller's Office

1.0 CPE

10:30 AM – 11:20 AM: PERFORMANCE AUDITING, "AUDITING YOUR POLICE COMMISSION"

Ruby Courtney, City Auditor, Oakland

11:20 AM – 12:30 PM: LUNCH (ON YOUR OWN)

1.0 CPE

12:30 PM – 1:30 PM: BREAK OUT SESSIONS (CHOOSE ONE)

TOPIC	PRESENTER
SESSION "A": Performance Auditing, "Audit of Police Calls for Service"	Jenny Wong, City Auditor, Berkley
SESSION "B": Developing Risk Based Audit Objectives	Sergio Sais, Section OIC, Audit Division, LAPD
SESSION "C": Reviewing Internal Controls	Chris Constantin
SESSION "D": Running an Internal Audit Shop Within a Law Enforcement Environment	Jeffry Philips and Chad Williams

**1:30 PM – 3:00 PM: OVERSIGHT OF
CHICAGO POLICE DISCIPLINARY SYSTEM**

Personnel from the City of Chicago, OIG - Public Safety

1.5 CPE

Daniel Lopez, Senior Performance Analyst

LaDonna Flanagan, Investigative Analyst

Robert Owens, Chief Performance Analyst

Megan Carlson, Chief Investigator

Moderator: Deborah Witzburg, Deputy Inspector General

**3:00 PM – 5:20 PM: ARE YOU THE BEST
YOU CAN BE?**

2.5 CPE

Tali M. Ploetz, CPA, CIA, CFE, CRCM, CTP

**5:20 PM – 7:00 PM: ILEAA NETWORKING
RECEPTION**

Refreshments, finger foods and exhibits

Registered attendees only (contact ILEAA for additional guests)



WORKSHOPS

THURSDAY, SEPTEMBER 30TH
8:00 – 3:30 PM
(CHOOSE ONE SESSION)

SESSION 1

PRESENTER

Are You Connecting: Maximizing People Skills and Emotional Intelligence in Investigations and Audit Engagements

Are you connecting? This session will focus on techniques designed to help investigators and auditors quickly establish the rapport needed to build relationships with clients, witnesses, and co-workers. The ability to effectively communicate with others can make the difference between breaking a case and missing out on key details. Understanding the way people interact and truly connect will help you improve on almost every aspect of your investigation/audit strategy.

Emotional intelligence describes the ability to understand one's own feelings, and that of others, and how these emotions can influence motivation and behavior. As an investigator/auditor, we can leverage emotional intelligence to obtain needed information. This session will help you improve the way you go forward with investigations and audit engagements by strategically using emotional intelligence.

Tali M. Ploetz, CPA, CIA, CFE,
CRCM, CTP

6.5 CPE

**Performance Auditing in a
Law Enforcement
Environment**

Have you ever heard, “you can’t audit us (law enforcement) if you are not in law enforcement?” After a combined 50 years of experience including audit, operations, law enforcement, and policy, these presenters will show that auditing law enforcement can effectively be done by both civilians as well as law enforcement. This session will provide the tools, techniques, and the perspectives necessary to audit law enforcement in a meaningful and effective manner.

In the current environment, providing effective oversight and accountability requires a delicate balance of policy, technical expertise, and methodical approaches which this session will provide to guide you through your next law enforcement performance audit.

Eduardo Luna, CIA & CFE
and
Chris Constantin, CIA, CFE,
CECFE

11:30 AM – 12:30 PM: LUNCH (ON YOUR OWN)



REGISTRATION FORM

ACCOUNTABILITY AND TRANSPARENCY IN A LAW ENFORCEMENT ENVIRONMENT: CONFERENCE AND WORKSHOP - SEPTEMBER 29-30, 2021

PLEASE PRINT CLEARLY

ALL REGISTRATIONS MUST BE RECEIVED BY SEPTEMBER 10, 2021

NAME: _____ WORK PHONE: _____

COMPANY: _____ HOME PHONE: _____

JOB TITLE: _____

MAILING ADDRESS: _____

E-MAIL ADDRESS: _____

ATTENDING CONFERENCE: _____ SESSION ATTENDING: _____

ATTENDING WORKSHOP: _____ SESSION ATTENDING: _____

AGENCY ATTENDEES: (PLEASE PROVIDE A LIST OF ALL ATTENDEES & SESSIONS WHICH THEY ARE ATTENDING ON A SEPARATE PAGE)

TOTAL AMOUNT: \$ _____

SEND FORM TO: International Law Enforcement Auditors Association (ILEAA)
106 1/2 Judge John Aiso Street, Suite #743
Los Angeles, CA 90012

MAKE CHECKS PAYABLE TO: INTERNATIONAL LAW ENFORCEMENT AUDITORS ASSOCIATION

Attendee	September 29		September 30	
	Conference <input type="checkbox"/>	Workshop <input type="checkbox"/>		
		With Conference + Workshop	Without Conference	
Member	\$195 per person	Total \$290 per person (\$195 + \$95)	\$195 per person	
Non-Member	\$250 per person	Total \$375 per person (\$250 + \$125)	\$195 per person	
Agency (5+ Attendees)	\$160 per person	Total \$310 per person (\$160 + \$150)	\$195 per person	



PRESENTERS

LADONNA CANDIA-FLANAGAN

LaDonna Candia-Flanagan is currently an Investigative Analyst with the City of Chicago Office of Inspector General (OIG) and has served in this role since 2017. During her tenure, she has screened hundreds of closed police misconduct investigations. She has over 20 years of investigative experience, serving as an investigator and supervisor of investigations for OIG, and as director of investigations for the Walgreens. LaDonna has an MPA from the Illinois Institute of Technology, and a BA in Political Science from Illinois State University. She also currently serves on NACOLE's Member Development and Support Committee.

MEGAN CARLSON

Megan Carlson joined the City of Chicago Office of Inspector General in 2019 as Chief Investigator for Public Safety. Previously, Carlson served as an Investigator V with the Cook County Office of the Independent Inspector General, where she supervised the work of other investigators. Prior to that, she served as an Assistant State's Attorney with the Cook County State's Attorney's Office. While there, she worked in the Domestic Violence Division and Felony Review Unit, among others. She is also a Certified Fraud Examiner. Megan earned a BA in German from Denison University and a JD from DePaul University College of Law.

CHRIS CONSTANTIN

Chris Constantin serves as City Manager for San Dimas, California in Los Angeles County. Previously, he served as the Assistant City Manager and City Auditor for the City of Chico, having also served as its Administrative Services Director overseeing Finance, Human Resources, IT, and Risk Management. In Chico, Chris focused on an immediate turnaround and long-term budget planning as the city was facing imminent bankruptcy. From 2013 through 2020, Chris was instrumental in growing the city's cash pool from less than \$9 million to over \$130 million and fully funding reserves for the first time in history.

Chris has served over 24 years in government, including time as the Assistant City Auditor for San Diego, CA, and a Senior Auditor for San Jose, CA. In those cities, Chris evaluated city operations to make government more efficient and effective and was also responsible for internal fraud, waste and abuse investigations. In total, Chris found improvements worth over \$150 million and won six national audit awards.

Concurrently, he spent 20 years in education as an elected official at two colleges in the Silicon Valley and most recently as a regional accreditor of 135

colleges in California, Hawaii and the Pacific. He currently serves as a volunteer, fully sworn police lieutenant with the City of Hayward, CA, is an active defensive tactics/use of force instructor and served as an adjunct instructor for the National White-Collar Crime Center.

Chris graduated from San Jose State University with a B.S in Industrial and Systems Engineering and an MPA from Syracuse University. Chris is one of a handful of Accredited California Economic Developers, a Certified Fraud Examiner, Certified Internal Auditor, and a Certified Economic Crime Forensic Examiner.

DAVID HANCOX

David Hancox currently provides advisory and management services to government and private sector organizations. His focus is on the right control systems that make for highly effective management performance. Dave also serves as an expert witness for several of the largest law firms in the world, and did work in the Republic of Georgia on the Good Governance Initiative sponsored by USAID.

Dave retired from the New York State Comptroller's Office. As the former Director of State Audits, he transformed many of the office's audit functions to a modern, risk-based approach, using the latest audit, data analysis, and data mining techniques to find fraud, waste, and improper transactions. He led a team that transformed an outdated State Expenditures Bureau into a model audit unit that dramatically increased the state's expenditure audit and payment process's efficiency and effectiveness.

Dave is co-author of two books: *Government Performance Audit in Action and State (5th Edition)* and *Local Government, Program Control and Audit: Handbook for Managers and Auditors*. He was also a faculty member at Siena College.

Dave also previously served as regional vice president of the Association of Government Accountants and as a past president of the New York Capital Chapter. He was on the Financial Management Standards Board Committee. He is also a past president of the Albany Chapter of the Institute of Internal Auditors and a past member of the International Government Relations Committee and the Emerging Issues Committee. Dave contributes articles to various professional journals that challenge the traditional audit approaches that have failed to find fraud in major organizations. He is listed in Marquis's *Who's Who in the World*, *Who's Who in America*, and *Who's Who in the East*. He is a Certified Internal Auditor and a Certified Government Financial Manager.

The Association of Government Accountants recognized Dave in 2005 and 2015 as the Educator of the Year, and in 2007 he received the National President's Award.

ANDREA KERSTEN

Andrea Kersten currently leads the Civilian Office of Police Accountability as the Interim Chief Administrator. Andrea has been an integral part of COPA's leadership team and a leading voice on the issue of civilian oversight in

Chicago for the last five years. Andrea began her work at COPA in the legal department serving as the Chief Investigative Law Officer. From there, she assumed the role of Deputy Chief Administrator assigned to Investigations and ultimately went on to lead the entire investigative unit as the Chief of Investigative Operations. Andrea has been instrumental in the formation of COPA's Special Victims Unit, a group of specialized investigators dedicated to victims of sexual assault, sexual abuse, or domestic violence. In response to widespread protests in 2020, she was tapped to form COPA's Protest/Civil Unrest Unit, a specialized squad uniquely organized to receive, review and triage mass protest-related complaints.

Andrea brings a career of public service experience to the agency, having previously served as a domestic violence advocate, an Assistant State's Attorney in Cook County, and an Administrative Law Judge for the Illinois Department of Healthcare and Family Services. She also serves on the board of The Tripp Healy Foundation, which supports student athletes in the greater Chicagoland area. Andrea received her JD from the John Marshall Law School and her BA in Sociology from North Park University.

DANIEL LOPEZ

Daniel Lopez is a Senior Performance Analyst with the City of Chicago Office of Inspector General. During his tenure, he has conducted performance evaluations and reviews on a range of topics including the Chicago Police Department's discipline process, police response to behavioral health crises, and predictive tools for gun violence. He has an MPA from Indiana University Bloomington, and both an MBA and a B.S. in Psychology from the University of Illinois at Urbana-Champaign.

EDUARDO LUNA

As a former City Auditor, Eduardo works to ensure that the public has trust in government by ensuring resources are not wasted, but spent appropriately. Eduardo has over 31 years of performance audit experience at the federal and local levels of government. He is a Certified Internal Auditor and a Certified Government Financial Manager. Eduardo served as a member of the U.S. Comptroller General's GAO Domestic Working Group; Executive Committee member, Western Intergovernmental Audit Forum; and Government Relations Chair, Institute of Internal Auditors-San Diego Chapter. His specialties include: Auditing, Risk Assessment, Government Accountability. He holds an MPA from the University of Texas at Austin and BS from Santa Clara University.

ROBERT OWENS

Robert Owens joined the City of Chicago Office of Inspector General in 2019 as a Chief Performance Analyst for Public Safety. Previously, he was an Associate Principal at the Civic Consulting Alliance, where he advised clients including the Chicago Police Department, Civilian Office of Police Accountability, the Department of Law, and the Mayor's Office on public safety strategy and operations. His academic research has been published in journals including *Law & Social Inquiry*, *Qualitative Sociology*, and *American Sociologist*, and he currently teaches a course on "Police Reform and Police Legitimacy" at the University of Chicago Harris School of Public Policy. Robert earned a BA in Social Studies from Harvard University, an MA in Legal Studies

from the University of Chicago Law School, and a PhD in Sociology from the University of Chicago.

JEFFRY PHILLIPS

Dr. Jeffry Phillips has served 30 years with local and federal law enforcement agencies. He is currently the commanding officer of Evidence and Property Management Division with the Los Angeles Police Department. He currently serves as the vice-president of the Hispanic American Police Command Officer's Association, and has previously served on various executive committee boards, as well as a consultant to the Los Angeles County Sheriff's Department.

Jeffry is a Doctor of Public Administration (DPA), University of La Verne; his area of research study includes the utilization of law enforcement performance auditing as performance measures. He has engaged in various speaking engagements, including but not limited to the Institute of Internal Auditors, Association of Local Government Auditors, International Law Enforcement Auditor's Association, American Society for Criminology, International Association Chiefs of Police, and Rutgers University. Jeffry has published articles as author/contributing author in both academic and professional journals.

TALI M. PLOETZ

Tali M. Ploetz is an industry recognized expert in Governance, Risk, Internal Audit, Fraud and Compliance. She provides practical training and advice designed to strengthen team member skillsets and improve corporate internal control environments to ultimately prevent issues/internal control breakdowns by delivering coursework covering:

- Leadership & Executive Presence
- Executive Communication and Political Savvy
- How Regulatory Compliance Impacts Internal Controls and Expense Initiatives
- Negotiation with Examiners and Auditors
- Finding Breakdowns in Processes & Calculating the Impact on Internal Controls

GoldSRD clients will benefit from her executive perspective, which provides a strong foundation geared specifically toward moving internal audit, risk, and compliance team members to the next level.

- Experienced financial services executive leader
- Director for multiple for and non-profit Boards of Directors
- Experienced negotiator with federal examiners
- Recognized IIA All-Star Conference speaker
- Keynote speaker / master of ceremonies (emcee)

Tali has more than 29 years of financial services industry experience. Most notably:

- Chief Compliance Officer for Think Finance
- SVP Enterprise Risk Management at Santander Consumer USA
- VP of Operations Audit, General Motors Financial Company
- VP of Internal Audit for Bank One, NA

Tali maintains multiple certifications: Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Regulatory Compliance Manager and Certified Treasury Professional. She's a graduate of the University of Texas at Arlington with dual degrees in Accounting and Marketing.

COURTNEY RUBY

Courtney Ruby was re-elected as Oakland's City Auditor on November 6, 2018, and sworn into office on January 7, 2019. She previously served as Oakland's City Auditor for eight years, between 2006 and 2014. During her previous tenure, she turned around a troubled agency and made it a model of accountability, transparency, and results. The office was honored in 2014 with a national award for its work and Courtney was named one of the most influential professionals in government auditing.

Courtney has been an executive in governmental and political organizations for over twenty years, including Chief Financial Officer for the Association of Bay Area Governments, Chief Financial Officer for the State of Illinois Department of Human Rights, Deputy Chief Financial Officer for the Democratic National Committee and 1996 Democratic National Convention Committee. She most recently served as the Director of Administration and Facilities at the Metropolitan Transportation Commission, the transportation planning, financing and coordinating agency for the Bay Area's nine counties.

Prior to becoming Oakland's elected City Auditor, Courtney spent almost a year in Ghana Africa creating an independent educational support system for children and their families, in addition to providing capacity building for a national NGO.

A graduate of American University, a Certified Public Accountant and Certified Fraud Examiner, Courtney has dedicated her life to the service of others, creating organizational change and ensuring organizations manage their financial resources effectively.

Courtney resides in East Oakland with her two teenage boys, Robert and Giovanni, and family dog, Emma.

SERGIO SAIS

Sergio Sais is a professional law enforcement auditor and a Police Performance Auditor IV with the Los Angeles Police Department's Audit Division. He was assigned as a Project Manager on Consent Decree Team "A." As a Project Manager he was responsible for conducting Consent Decree Audits (Use of Force, Complaint Investigations, Search Warrants, and Gang Enforcement Detail Selection). Additionally, he was responsible for coordinating and directing the Department's response to the Inspector General and Independent Monitor's inquiries regarding these audits. Sergio has also provided auditing and consulting services to the Los Angeles Fire Department's Arson and Counter-Terrorism Section (ACTS), where he conducted audits to determine the quality of ACTS's arson investigations. He also provided assistance in developing procedures for streamlining supervisory oversight of the investigations.

Sergio's previous work experience includes over 20 years as a law enforcement professional, specializing in incident command system training, command post operations, and major incident response. He also instructed for the Los Angeles Police Department's Basic Law Enforcement Performance Auditing Course, where he taught all aspects of law enforcement auditing to civilian auditors and sworn personnel from throughout the United States and Canada. He was also the Director of the Los Angeles City Department of Water and Power Security Division, responsible for commanding their uniform and investigative sections. Sergio obtained his BA in Public Administration from the University of Southern California and an MA in Public Administration from California State University at Northridge.

CHAD WILLIAMS

Chad Williams established the Chicago Police Department's Audit Division, part of the Department's Office of Constitutional Policing and Reform, in June 2018. In leading the Audit Division, his group seeks to promote accountability by proactively working across bureaus to assess progress toward mandated reforms. In doing so, he collaborates with senior leadership, sworn members of all ranks, and members of the federally appointed monitoring team tasked with overseeing the implementation of the requirements of a consent decree. Despite never having more than ten members, the Audit Division produced more than 40 written products with more than 60 formal recommendations in its first three years.

Chad has more than a decade of experience managing reviews of organizational operations and identifying opportunities for improvement. Prior to joining the Chicago Police Department, he led teams conducting non-partisan reviews initiated at the behest of the U.S. Senate and House of Representatives at the U.S. Government Accountability Office. Prior to graduate school, Chad also held a series of roles with TD Bank's U.S.-based operation in Portland, Maine. He holds an MPP from the Harris School at the University of Chicago and a BA from Augustana College.

DEBORAH WITZBURG

Deborah Witzburg currently serves as the Deputy Inspector General for Public Safety, having joined the City of Chicago Office of Inspector General (OIG) in 2016 as an Assistant Inspector General, where she provided legal and strategic counsel for investigations of misconduct by City of Chicago employees. She also served as the Chief Investigator for the Public Safety section, where she led efforts to screen and review closed police disciplinary cases as well as evaluations of COPA, BIA and the Police Board, as well as the Associate General Counsel for Public Safety, where she advised on legal and constitutional matters related to oversight of Chicago's police and police accountability agencies.

Deborah previously served as an Assistant State's Attorney for the Cook County State's Attorney's Office, where she prosecuted a wide range of misdemeanor and felony cases. She served in the State's Attorney's Community Justice Center, focusing on the vertical prosecution of cases of greatest concern in Chicago's 11th and 12th police districts. There she helped develop and institute crime prevention programs in partnership with schools, senior citizens' groups, and neighborhood organizations. Deborah is

accredited as a Certified Practitioner of Oversight by the National Association for Civilian Oversight of Law Enforcement. She earned a BA in Anthropology from Brown University and a JD from Northwestern University School of Law.

JENNY WONG

Jenny Wong was elected as the City Auditor in November 2018, managing independent audits for the City of Berkeley. Her office's audits have received the exemplary Knighton award for the last two years from the Association of Local Government Auditors. Prior to that, she spent 18 years at the federal U.S. Government Accountability Office (GAO). During her time at the GAO, she worked on audits ranging from international affairs to tax administration as well as taking on the role as the Professional Development Program advisor, providing guidance and development to new staff and supervisors. Jenny also served as the Executive Director of five Intergovernmental Audit Forums, coordinating and executing regional and national trainings for thousands of federal, state, and local government auditors on current and emerging issues in government. She has also worked on health and mental issues in San Francisco and New York city governments. Jenny holds a BA in Economics from University of California at Berkeley and an MPA from New York University.