

ILEAA

International Law Enforcement
Auditors Association

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Enhancing Your Auditing Career

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Maintaining your credentials is imperative for your career as an auditor. The whole point of the auditor's profession is to bring insight and help for the betterment of an establishment. In order to accomplish that goal effectively, you need to ensure that your training is where it should be. This includes taking and maintaining courses that include identifying misconduct in an agency when necessary, organizing and reorganizing a department; looking into crime statistics in order to better the efficiency of a law enforcement agency for their community.

Auditing for the law enforcement world has additional standards that should be kept in mind. The purpose of the law enforcement auditor is to support police and sheriff agencies through constructive suggestions. This way the department may rest assured they are conducting business correctly, and once a department has addressed any issues that may be of concern, the moral of their personnel will be affected in a positive way.

Especially in a police department this is a huge impact that affects the officers themselves as well as their communities. By auditing a law enforcement agency you are helping to improve the ethics and moral of an entire community. Being an auditor requires a careful eye to detail and organization as well as patience and the ability to listen to others while still providing them with

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To be a successful auditor, it should be noted that certain entities do not require one to be an accountant. While this profession often goes hand in hand with being an auditor, it is not a requirement as long as other certifications and standards are met. These credentials include areas of expertise that will add to your own abilities and capabilities in your auditing career. Seeking out the latest and best training for your career will provide with an advantage when it comes to auditing jobs. This also leaves room for various focuses such as what type of entities you audit. For instance, if you wanted to become a financial auditor or focus your skills on particular government agencies such as police departments or fraud examination.

That being said, enhancing your skills, training, and knowledge can only help you in your career. There are a few ways you can go about securing your credentials. Of course all auditor's have to have CPE in order to sustain their certification. With the current world environment, many in person trainings have been cancelled or postponed. How can you still obtain the training you need? One way is through establishments such as YellowBook-CPE. This particular establishment was founded by Leita Hart-Fanta, CPA, CGFM, and CGAP. Hart-Fanta has created helpful curriculum and has taught numerous audit teams. Her books are excellent resources as are her trainings. "The professional standards presented in this 2018 revision of Government Auditing Standards (known as the Yellow Book) provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services," says Hart-Fanta. You can find more information regarding Hart-Fanta and her classes including a self-study book she has written at: <https://yellowbook-cpe.com/product/essential-auditing-skills-and-techniques>.

By enhancing your career you can take pride in it as well. Recently, the Certified Government Auditing Professional credentials have been deemed invalid. Due to these changes, ILEAA is developing an upcoming course to watch out for is the Certified Law Enforcement Auditor course that will be offered online through ILEAA: <https://ileaa.org>. This course will offer everything you need in order to become a certified law enforcement auditor.

The Latest Focuses

Some of the newest focuses in the profession of law enforcement auditors are topics such as transparency, accountability, ethics and safety. Transparency and safety have been heavily focused on due to current events involving police use of force as well as the COVID-19 pandemic. Each of these subjects pertain to auditing in many ways such as making sure the entity has the proper equipment to maintain safety and ensuring it is used, and how much is spent on protective equipment.

Transparency is always an important attribute to possess but it is especially needed in regard to law enforcement. "Audits provide essential accountability and transparency over government programs," says Hart-Fanta. "Given the current challenges facing governments and their programs, the oversight provided through auditing is more critical than ever." Hart-Fanta says auditing government entities provides objective analysis and information so that leaders may make the best decisions to better the future of their organization. That being said, if a government agency of any kind participates in an audit, the information found will bring to light what areas need to change and they will be able to set a new precedence with improved standards.

Auditors can assist agencies in maintaining their transparency by ensuring their records are well documented, and that they are equipped with enough of the proper equipment such as unit and body cameras. Though some may view this as an invasion of privacy, it is actually a positive attribute to have not only for the law enforcement agency but for the community they serve. When an officer has the proper equipment such as unit and body cameras, there is no question of what the actions of the officer nor the civilian they are speaking to were. As an auditor, you can ensure officers have the right gear as well as make sure it is being used properly.

POLICE

Safety is another trending focus for law enforcement auditors due to the current pandemic. Law enforcement agencies need to make sure they have all of the necessary Personal Protective Equipment they need, PPE, in order to perform their job safely. A few recent auditory studies have included who uses PPE, how they use it, when they use it as well as if personnel using it is properly trained. Observing and documenting these procedures through an audit can help organizations improve their PPE use, thus making their work environment safer.

Tips for the Auditor

Being an auditor is one of the most important positions there is. As an auditor, you offer your time and effort in order to improve an entire organization. It is a job to be proud of and especially in the law enforcement world it can help to boost the moral of an entire agency.

A few aspects to keep in mind for your auditing career include:

- keep up with your credentials-this will help your career as well as the people and entities you work with.
- remember to bring up the positives-though many times you may be called in to fix a problem, make sure you relay to the organization you are working with the areas they are succeeding in.
- stay current-not only should you stay current with your training and certifications, but you should also stay up to date on what particular focuses and topics are trending in the auditor profession. This will allow you to bring your best foot forward during your time auditing an organization so that you may bring them the most information possible.

Conclusion

The profession of auditing is a rewarding career and it is important to remember that the job itself not only helps businesses improve, in the end it helps each and every individual who works there. When an organization is improved upon in a positive way, the people who work there will do their job better as well. Making a positive impact in the lives of others is at the core of being an auditor.

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Organizations

need to prevent, detect, and respond to fraud and similar risks from control failures. They must also learn from their own as well as others' events to prevent future, unnecessary risks and repetition of avoidable losses and subsequent harms. Systemic root cause analysis is a problem-solving approach that seeks to move past the evaluation of immediate symptoms to instead identify latent and more problematic causes which lie behind events. This online, self-paced course will center around actual events to familiarize and educate participants in how their organizations can effectively identify control breakdowns causes. In addition, they will learn how to diagnose and isolate systemic risks that all too often lead to unnecessary losses and their impacts.

Save the Date!

First Annual ILEAA Conference August 11-13, 2021

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"Can you imagine what it would be like to have your every move recorded at work?"

We remember discussing that very question when we first started our audit of the Austin Police Department's (jurisdiction size, 271.8 square miles; population 1.01 million) then-new body camera program. "I wonder if people ever talk to themselves or sing alone in the car while being filmed? What if the camera records an officer's personal conversation, or what if they forget to turn the cameras off when they go to the bathroom!?" Answers to these questions and more would soon be revealed. Join us as we take a look back on how we conducted a body-worn camera audit, what we learned from the project and the impact our work had on the APD.

Project initiation

APD started rolling out body-worn cameras in 2015. Soon after, the city was hit with a lawsuit from a vendor that was not selected in the solicitation process. When that lawsuit was later dismissed, the department resumed the implementation of this new technology. The first step was to set up the technological infrastructure needed to support the cameras - distributing cameras and charging cords to officers, installing camera docks for charging and uploading footage at each police substation and issuing a department cell phone for officers to use with their cameras. APD also created a detailed body-worn camera policy for the department, and trained officers on how to operate their cameras and correctly upload their footage. This is a long-winded way to say that the department rolled out a massive new technology program in about 6-12 months. The Police Chief asked our office to come in and review the program, hoping to prove that it was operating successfully.

There was also a lot of skepticism around the use of body-worn cameras from the public. Body-worn cameras were sold with the idea that they would increase transparency in police officers' interactions with the public. However, this had not turned out to be true in several high profile cases. We wanted to make sure that APD policy and use of body-worn cameras were creating maximum transparency.

Pro tip: Conduct officer ride-alongs

Ride-alongs with officers were vital to our understanding of how officers used cameras while on duty. We were able to observe how the cameras came on when officers opened their doors or used their lights. We also saw the officers use an app called Axon to categorize and upload their videos. Most importantly, we were able to ascertain officers' understanding of the department's body camera policies. This gave us an idea of what we should look for in further tests. For example, we found through ride-alongs that officers were not categorizing their videos correctly, which we confirmed in our sample video review.

Review at least a sample of body-worn camera footage directly

Our scope focused on a 6-month period of body camera usage by the department. In those six months, APD officers recorded over 600,000 videos. We pulled a sample of 350 videos to review, but quickly found that officers were not always classifying videos correctly. As a result, we removed miscategorized videos like accidental recordings or start-up test videos. We ended up with 151 videos to review. Weird number, we know, but there was a method to the madness.

Supervisor review is critical!

APD policy requires quarterly review of body-camera footage by supervisors. Supervisor review (and subsequent discussion to correct officer behavior) is critical to ensuring officers are using their cameras correctly and that the goals of the body-worn camera program are achieved. Officers are required to turn on their body-worn cameras every time they respond to a call or interact with a member of the public. In Austin, officers typically work 12-hour shifts, which means there could be nearly 12 hours of footage recorded by an officer during a single shift. That amounts to a lot of footage. While there is no way that all of that footage could be reviewed, the department relies on supervisors to review at least some of their officers' footage and address any issues noted. This seems especially critical with a new process and technology.

Unfortunately, we were unable to identify a single documented example of a quarterly review performed by any APD supervisor. The department said that supervisors were doing reviews but not documenting them because the department had not yet developed a form for that purpose. We reviewed the electronic audit logs for the 151 body-worn camera videos that we tested in our sample and found that only one video had been viewed by a supervisor -- and that review occurred on the day of the incident. We did not find evidence that any of the videos had been viewed as part of a quarterly supervisor inspection.

Changes made since our audit

We issued three recommendations in this audit. One recommendation was for the chief to start enforcing department policy by requiring supervisors to conduct the quarterly reviews. We issued a second recommendation relating to how the police were tracking public information requests. We confirmed both of these as implemented through some follow-up testing. Third, we recommended that the chief designate someone to be primarily responsible for this program and establish more program-level oversight. APD is still working on that one.

Parting thoughts

The transparency and accountability that body-worn cameras bring to law enforcement cannot be overstated. At audit committee, Austin's mayor pointed out that the benefits of having body-worn camera footage available for the more consequential interactions between police and the public is reason alone to ensure all interactions are recorded and categorized and subject to some type of quality control or supervisor review. We couldn't agree more, and we encourage all auditors to consider performing a body camera audit in their respective jurisdictions in the hopes that we can help improve transparency and accountability in law enforcement.

[Read the complete audit report here.](#)