

Chapter 21

INTERNAL AUDITING

Standards in this chapter relate to the audit function. Audits are an integral process to ensure that departments are operating within the established guidelines and to resolve issues before developing into major problems.

21.1 Audits

21.1.1 A written directive requires an audit function within the department, and includes provisions for:

- o procedures to be used in conducting audits;
- o a projected audit schedule; and
- o procedures to be used to follow-up the recommendations made as a result of the audit.

Comments: The role of audits is to ensure objective review of facilities, property, equipment, personnel and administrative and operational activities outside the normal supervisory and line inspection procedures and the chain of command. (M M M)

21.1.2 A written directive describes the authority of the audit function.

Comments: The directive should state that personnel of the audit function operate through authority of the Chief of Police. (M M M)

21.1.3 A written directive governs the facilitation of audits conducted by the Department of Solicitor General.

Comments: The Department of Solicitor General shall inspect and report upon the quality and standard of police service delivery of each municipal police department at least every three years. (M M M)