

# LOS ANGELES POLICE COMMISSION

## *EXECUTIVE LEVEL REVIEW OF THE DEPARTMENT'S GANG ENFORCEMENT DETAIL WORK PRODUCT ASSESSMENT SUMMARY, FISCAL YEAR 2009/2010*



Conducted by the

**OFFICE OF THE INSPECTOR GENERAL**

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**OFFICE OF THE INSPECTOR GENERAL  
EXECUTIVE LEVEL REVIEW OF DEPARTMENT'S  
GANG ENFORCEMENT DETAIL WORK PRODUCT ASSESSMENT SUMMARY**

**PURPOSE**

The Office of the Inspector General (OIG), pursuant to its Annual Audit and Review Plan, performed an executive level review of the Department's Gang Enforcement Detail (GED) Work Product Assessment Summary (Summary) completed by Internal Audits and Inspections Division (IAID). This Summary was signed by the Chief of Police on September 30, 2009 and received by the OIG on October 9, 2009.

The OIG is tasked with initiating original audits as well as conducting reviews of IAID audit reports.<sup>1</sup> Based on Consent Degree mandates, the OIG has reviewed up to 11 IAID audits annually. The 11 IAID audits however, represent a portion of the audits and inspections conducted each year by IAID. The OIG understands the value of expanding the number of audits and inspections examined each year and has looked for options to enhance its current practices. As such, the OIG has completed its first executive level review.

An executive level review, like a full-scope review, tests and analyzes IAID's final report and supporting work papers for quality, completeness, accuracy of findings and any pertinent risk-management issues. The methodology is reviewed and compared to prior reports for consistency. Findings and recommendations are examined to ensure that they appear reasonable and are document supported. However, an executive level review, unlike a full-scope review, does not involve detailed testing of a large, statistically valid sample of audit items. Detailed testing is generally limited to a few audit items. The reduced level of testing results in a significantly reduced number of staff hours required to complete the review, thus allowing for additional reviews to be conducted. The OIG's 2009/2010 Annual Audit and Review Plan has scheduled seven executive level reviews of IAID audits that had not previously been reviewed by the OIG.

Incorporating executive level reviews as an additional audit option to complement full-scope reviews will maintain an effective level of oversight while increasing efficiency and productivity. Safeguarding an executive level review is the ability to expand the review's testing if at-risk or adverse findings are discovered. The purpose of the executive level review is to quickly and critically look at an audit report for quality, accuracy and completeness. Should the report reveal an area of concern, a full-scope review incorporating the careful testing of each audit objective would follow.

Characteristic of an executive level review is the absence of findings and recommendations. Both findings and recommendations are areas that require supporting documentation usually found through the testing of all identified objectives. Without a proper foundation, findings and recommendations would be inappropriate. Although less reliable than a full-scope review, an executive level review is a valuable option.

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<sup>1</sup> An IAID audit review or meta-audit, as it is often referred to, is a full-scope audit conducted by the OIG of a previously completed IAID audit.

The OIG conducted this executive level review in accordance with generally accepted government auditing standards. These standards require that the review is adequately planned, performed and supervised, and that sufficient, appropriate evidence is examined to provide a reasonable basis for the results and conclusion.

## **BACKGROUND**

IAID completed its fifth Summary pursuant to the Department's Annual Audit Plan for Fiscal Year 2009/2010.

The Summary had two objectives:

- Objective No. 1 – Determine patterns and/or at-risk practices of GED officers.
- Objective No. 2 – Determine GED adherence to the law and department policies and procedures.

IAID's methodology for accomplishing these two objectives encompassed several aspects. Findings from the 20 most recently completed Area GED Command Performance Accountability Audits (CAPAs) were compiled into a data base.<sup>2</sup> Potential at-risk officers were identified as those GED officers with multiple findings in the database. Related work product of the identified at-risk officers underwent further analysis to determine if there was evidence of patterns of at-risk practices, which would warrant notification and further investigation. IAID then calculated an overall non-compliance rate for each Area GED CAPA and presented the findings in a table for comparative analysis.

IAID reported the following results:

- Objective No. 1 – Seven GED officers with multiple findings were initially identified by IAID as potentially at-risk officers. However, further analysis by IAID of their related work product revealed no patterns of at-risk practices which warranted notification and further investigation.
- Objective No. 2 – The overall compliance rate reported for each of the 20 Area GED CAPAs ranged from 70% to 100%.<sup>3</sup>

## **METHODOLOGY**

The OIG selected two of the 20 Area CAPA audits conducted by IAID to test for completeness, accuracy and findings. IAID determined the range of compliance rates from the audit results as 70% to 100%. As determined by IAID, the most compliant Area was Devonshire. The Devonshire CAPA audit, completed October, 2008, had no findings and thus, was a 100% compliant. The Newton

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<sup>2</sup> An Area GED CAPA review examines arrest report packages, search/arrest warrant packages, non-categorical use of force reports, detention logs, annual performance evaluations, daily field activity reports, and other GED work product for a single deployment period.

<sup>3</sup> IAID measured non-compliance rates revealing a range of 0% to 30%.

CAPA audit, completed September, 2009, had a compliance rate of 70% and was the least compliant Area.<sup>4</sup> The Devonshire and Newton Areas were specifically selected for testing based on these Areas representing the most extreme compliance rates.

Testing of the IAID CAPA audits included:

- Comparing the findings from the Newton Division CAPA audit to the CAPA findings database and recalculating the overall non-compliance rate.
- Testing the Devonshire Division CAPA audit for identifiable findings.
- Identifying potentially at-risk GED officers with multiple findings in the CAPA audit database.
- Reviewing IAID's Summary analysis.
- Reviewing the Training Evaluation and Management System (TEAMS) II reports of the seven officers with multiple findings in the CAPA report database.

Note: IAID did not review officer TEAMS II reports in their Summary nor in the related CAPA audits.

## **SUMMARY OF RESULTS**

The OIG's testing results of IAID's Objective Nos. 1 and 2 were as follows:

- IAID completely and accurately reported their findings from the Newton Division CAPA and correctly calculated a compliance rate of 70%.
- IAID accurately reported no findings in the Devonshire Division CAPA report, thus the reported compliance rate of 100% was correctly calculated.
- The OIG concurred with IAID findings that seven GED officers had multiple findings and were properly identified as potential at-risk officers.
- The OIG concurred with IAID findings that the seven GED officers had no patterns of at-risk practices and therefore, did not warrant notification or further investigation.

## **OTHER MATTER**

The OIG determined that at the time each Area CAPA audit was conducted, IAID identified officers with multiple findings and examined their work product for patterns of at-risk practices. According

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<sup>4</sup> The OIG noted the wide range in compliance rates between Areas, but for this report, did not analyze the issues creating non-compliance as each CAPA audit was presented to the BOPC for their consideration and review at the time the CAPA audit is completed.

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to IAID, had at-risk officers been identified, the officer would have been brought to the attention of Area management for further investigation and corrective action, as necessary. IAID's annual Summary, as designed, re-examined the previously identified at-risk officers, a practice that unnecessarily duplicated work efforts. To avoid the duplication of work product in the future, IAID may consider modifying the Summary to recognize the previously completed Area CAPA audit findings.

### **MANAGEMENT'S RESPONSE**

IAID management was in general agreement with the OIG's review.

### **CONCLUSION**

The OIG concluded that the Summary report and related work papers prepared by IAID were complete, accurate, and of good quality. Furthermore, the OIG concurred with IAID that there were no GED officers with patterns of at-risk practices. The OIG determined that additional review and testing was not warranted.