

Policy Type: **EXECUTIVE LIMITATIONS**



Policy Title: **AUDIT FUNCTION**

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The Chief of Police will not fail to ensure that all practices related to quality assurance and audit functions are in accordance with statutory requirements and generally accepted principles and standards for the professional practice of internal auditing.

Further, without limiting the scope of the foregoing, the Chief of Police will not:

1. Fail to establish an internal audit capability for the police service and ensure that appropriate resources are provided to the members performing the function.
2. Fail to ensure that police members involved in audit processes have the knowledge, skills and abilities required to perform the duties required.
3. Fail to establish audit priorities on an annual basis based on a risk assessment or operational priorities of the police service.
4. Fail to develop an internal audit work plan on an annual basis that identifies potential audit projects to be performed during the calendar year it is presented.
5. Fail to present to the Board the internal audit work plan for the current calendar year.
6. Fail to present to the Board a consolidated report summarizing the results of the previous year's audits, including any audits conducted externally.
7. Fail to inform the Board, as required, of any audit results that may require the immediate attention of the Board.