



Policy Name:	AUDIT PROCESS		
Policy #:	AD 8.5	Last Updated:	2022-01-27
Issued By:	SUPPORT SERVICES BUREAU	Approved By:	SURREY POLICE BOARD
		Review Frequency:	TRIENNIAL

RELATED POLICIES

AD 8.4 *Financial Audit*

1. PURPOSE

1.1. To ensure Surrey Police Service (SPS) has mechanisms for the review of facilities, property, equipment, personnel, and administrative and operational activities.

2. SCOPE

2.1. This policy applies to all SPS Employees, including sworn Members and civilian staff, and all SPS Bureaus, Sections, Teams and Units.

3. POLICY

3.1. SPS has developed an audit process to ensure SPS is being managed in an effective, efficient and economical manner, consistent with the policies and standards established by the Surrey Police Board (SPB). The audit process will provide mechanisms for the review of facilities, property, equipment, personnel, and administrative and operational activities.

3.2. SPS will keep a projected audit schedule, together with detailed procedures to be used in conducting audits and for follow-up of any recommendations derived because of the audit.

3.3. The Chief Constable or delegate will be responsible for the audit process.

3.4. Internal audits will be carried out under the authority of the Chief Constable, using the criteria of effectiveness, efficiency, and economy as standards against which the adequacy of all processes, systems and procedures will be measured. Existing laws, including regulations and other legal requirements will also be considered in the audit.

4. PROCEDURE

4.1. Internal audits throughout SPS shall be a continual process with annual priorities set by the Audit Committee. The Audit Committee will consist of Deputy Chief of Support Services, Deputy Chief of Community Policing Bureau and an appointed Manager as required and will report to the Chief Constable.

4.2. The Audit Committee will determine audit priorities in October of each year, which will be reflected in SPS planning for the following year.

4.3. Internal audits will be directed by the Audit Committee, and will be in the following forms:

- i. Managerial review - examines the functions of management and systems in place; or
- ii. Quality review - examines a Bureau, Section, Team or Unit to ensure adherence to policy, work quality and compliance with legal requirements.

4.4. Auditors will be employees who have received the appropriate training and the necessary expertise in comprehensive auditing. Auditors will conduct audits consistent with the guidelines and directions as set out by the Audit Committee.

4.5. When considered necessary, the Chief Constable may appoint an external party to conduct managerial or quality reviews, or audits.

4.6. Auditors will submit audit reports to the Audit Committee. The Audit Committee will deliver the audit reports to the Chief Constable, who will then report the results and recommendations of the audit to the Surrey Police Board.

4.7. Financial audits will be conducted in compliance with Policy AD 8.4 – *Financial Audits*.

4.8. This Policy will be reviewed every three (3) years or as requested by the Executive Leadership Team. Any amendments will be approved by the SPB.

APPENDIX A: DEFINITIONS

“Employee” means a sworn Member or Civilian Employee appointed by the Surrey Police Board.

“Member” means a sworn Police Officer appointed by the Surrey Police Board.

“SPB” means Surrey Police Board.

“SPS” means Surrey Police Service.

APPENDIX B: REFERENCES