



8-2 PERFORMANCE METRICS UNIT

Policy Index

- 8-2-1 [Purpose](#)
- 8-2-2 [Policy Statement](#)
- 8-2-3 [Definitions](#)
- 8-2-4 [General Information](#)
- 8-2-5 [Creating an Audit](#)
- 8-2-6 [Executing an Audit](#)
[Process Map of an Audit](#)
- 8-2-7 [Assessments](#)
[Appendix: Audit Plan Template](#)

8-2-1 Purpose

This policy outlines the functions, and responsibilities of the Performance Metrics Unit (PMU). In addition, outlines the department responsibility for cooperation during these engagements.

8-2-2 Policy Statement

The Performance Metrics Unit (PMU), by the authority of the Chief of Police, is responsible for ensuring independent and objective review of procedures and practices to proactively identify risk for the department. To accomplish this, the PMU coordinates and conducts audits in accordance with the Generally Accepted Government Auditing Standards (GAGAS) and assessments. The unit is charged with reporting recommendations or observations identified by audits and assessments.

Exception: Line inspections and video review shall be handled by unit/squad sergeants and by the Performance Review Unit.

8-2-3 Definitions

A. Audits

Audits generally fall into three categories: financial, attestation (process of validating that something is true) and compliance/performance audits. Conducted internally both at random or directed by the PMU.

B. Auditor

A term to describe an individual, regardless of job title, performing work in accordance with GAGAS within the PMU.



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COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

8-2-4 General Information

A. In order to maintain independence and objectivity, the PMU function has no direct responsibility or any authority over the activities or operations that are subject to review, nor should the PMU develop or install procedures, prepare records or engage in activities that would normally be subject to review. However, the Implementation Unit may consult the PMU when new systems or procedures are designed to ensure they adequately address internal controls.

4 |

B. Threats to Independence may be attempts by management, staff, elected officials, or others outside the PMU, to interfere with or limit the scope of audit work. Auditors who encounter internal or external efforts to interfere with or limit the scope of audit work while conducting an assignment must immediately notify the Performance Metrics Manager, who will attempt to resolve any issues. The interference, if not resolved, will be evaluated for severity of the threat, noted in the work papers and disclosed in the conclusion section of the audit report.

C. The Compliance Division Lieutenant has the sole authority to initiate audits.

The Performance Metrics Manager will submit a list of audits to the Compliance Division Lieutenant each December that are planned for the upcoming year for review and approval. The Lieutenant may also delegate this approval to a designee. The list is subject to change based on needs and priorities throughout the year.

4 |

D. The PMU shall have full and unrestricted access to all department functions, data, records (manual or electronic), physical property and personnel who may be relevant to an audit, unless specifically authorized in writing by the Chief of Police for matters of homeland security requiring a security clearance. All documentation and information given to auditors during an engagement will be handled confidentially in accordance with GAGAS and department policy.

E. Sources that initiate audits, include but are not limited to:

- a. Requests by division commanders
- b. Requirements and responsibilities to the Court Approved Settlement Agreement
- c. Internal SOP requirements
- d. Statutory requirements
- e. Other external requirements

F. Types of evidence collected for audits:



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COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

- a. Physical evidence. Obtained through observation and inquiry.
- b. Testimonial evidence. Based on interviews and statements from involved persons.
- c. Documentary evidence. Consists of legislation, ledgers, reports, minutes, memoranda, contracts, extracts from accounting records, formal charts and specifications of process maps, systems design, or operational structure.
- d. Analytical evidence. Secured by analysis of information collected by the auditor.

G. Roundtable Discussions

1. Roundtable discussions are non-adversarial in nature and for the purpose of discussing issues identified during the audit or providing review of the draft findings. Any issues of concerns, which cannot be reconciled during a roundtable discussion between the auditor and the affected command staff, will be forwarded to the Compliance Division Lieutenant, Compliance Division Commander, or the Compliance Deputy Chief of Police for resolution.
2. The affected commander(s) may request to have a roundtable discussion during three stages of the audit:
 - a. Pre-audit
After the initial notification is sent and before the audit begins.
 - b. Post-audit
After the analysis is complete and results are in, but before the audit report is drafted.
 - c. Closing
After the audit report is drafted and before it is finalized by the Compliance Division Lieutenant and Compliance Division Commander.
3. The Performance Metrics Manager may, at any stage of the audit, decide to have a roundtable discussion with the lead auditor and the affected command staff.

6 |

- H. If an audit report includes recommendations, a formal response is required from the affected commander(s), including target dates for implementation for the recommendation to the PMU within 15 calendar days after receiving a copy of the audit report. The response is documented within the draft audit report. The affected unit will forward a copy of the draft audit report that includes their final response to



ALBUQUERQUE POLICE DEPARTMENT
COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

the Performance Metrics Manager. The PMU will forward all final audit reports to the affected unit and the Implementation Unit Manager.

- I. Records Retention and Peer Reviews
 1. The PMU will retain and archive all documentation of audits for 10 years.
 2. The PMU will use a recommendation tracking matrix to compile all recommendations and the corresponding units/squads for reporting purposes.
 3. The PMU will be peer reviewed by an independent external department or organization every three years.

- J. Duty to Report. In the event that a serious or criminal violation by personnel is brought to an auditor's attention, the auditor will notify the Performance Metrics Manager immediately and the affected commander in writing.

8-2-5 Creating an Audit

- A. When creating an audit plan, auditors will use the audit plan template. The template contains the following elements:
 1. Audit Agenda
 2. Audit Plan
 3. Audit Program
 4. Work Papers
 5. Audit Report to include recommendations, if any
 6. Managers response (excluded if there are no recommendations)

- B. Each audit receives a category assignment. Audits fall into one of the following categories. These categories are listed as checkboxes on the audit plan template:
 1. Single
This is a one-time audit.

 2. Recurrent
This type of audit is executed multiple times a year and may be random or directed. Only one recurrent audit agenda and plan is necessary to cover the multiple audits for the year.

 3. Amendment
This type of audit uses the date from a previously completed audit to complete different, usually more specific objectives.

- C. Set Format for Audit Report Numbering



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COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

Audit report numbers will appear in this format: 18 – AU001

18 -- AU 001
[Year] – [Type] [Report#]
Types: AU = Audit

Recurring audits may have two report numbers that are not sequential, for example, 18-AU003 and 18-AU0015. The first audit report number was the third audit generated by the PMU for the year. The accompanying report number indicates the fifteenth audit of the year, although it is the same audit.

8-2-6 Executing an Audit ([see Process Map of an Audit](#))

A. Performance Metrics Manager

1. Logs the audit, assigns an audit report number and a lead auditor, and places the audit on the calendar.
2. Meets with the lead auditor to determine logistical needs, audit agenda, and the notification date.

B. Auditor

1. Sends notification e-mail(s) to include the audit agenda. If requested, a roundtable discussion is conducted.
2. Collects responses and information needed for field work and analysis.
3. Conducts field inspections and interviews, if necessary.
4. Prepares rough draft of findings based on supporting evidence. If requested, a roundtable discussion is conducted to present draft findings and results.
5. Forwards the draft audit report with revisions (if any) to the manager. If requested, a roundtable discussion is conducted.

C. Performance Metrics Manager

1. Reviews the audit report and returns it for additional work or correction.
OR
Forwards the report to the Compliance Division Lieutenant.

D. Lieutenant

1. Reviews the audit report and returns it for additional work or correction.
OR



ALBUQUERQUE POLICE DEPARTMENT
COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

Discusses the report with the Compliance Division Commander prior to returning it to the auditor to be released
OR
Permits the report to be released to the affected division's command for review.

7 |

E. Auditor

1. Distributes the final audit report and collects responses (14 calendar days).
2. Prepares the audit report, incorporating the command review responses.
3. Forwards the audit report for additional work or correction.

OR

Forwards the audit report to the Performance Metrics Manager.

F. Performance Metrics Manager

1. Review and returns it for additional work or correction.

OR

Signature of approval and forwards the audit report to the Compliance Division Lieutenant.

G. Lieutenant

1. Review and returns it for additional work or correction.

OR

Signature of approval and forwards the audit report to the Compliance Division Commander.

H. Commander

1. Reviews and returns it for additional work or correction.

OR

Signature of approval for the final audit report and forwards it to the manager and lieutenant.

I. Auditor

1. Distributes the final report to the command staff and the Implementation Unit Manager electronically.
2. Updates the audit log and recommendations tracking matrix.
3. Archives the reports, work papers, both electronic and hardcopy.



ALBUQUERQUE POLICE DEPARTMENT
COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

J. Performance Metrics Manager

- 1. Prepares a monthly summary of the activities and updates for the Lieutenant.

PROCESS MAP OF AN AUDIT





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SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016

APPENDIX: AUDIT TEMPLATE



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PERFORMANCE METRICS UNIT
AUDIT AGENDA

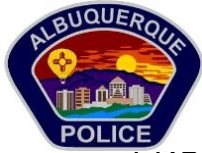
Audit Subject/SOP:		Audit Number:	Date:
Unit/Division, Audited Entity:		Commander, Audited Entity:	
Lead Auditor:	Lead Auditor Phone:	Lead Auditor Email:	
Audit Category Assignment:			
<input type="checkbox"/> SINGLE <input type="checkbox"/> RECURRENT <input type="checkbox"/> AMENDMENT			
Notice Date:		Notice To:	
Audit Notification:			
Performance Metrics Manager Signature:			Date:
Compliance Division Lieutenant Signature:			Date:



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COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016



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GRAM

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PERFORMANCE METRICS
AUDIT PLAN AND AUDIT

Audit Subject/SOP:	Audit Number:	Date:
SOP effective date:	Last Compliance Audit:	Commander, Audited Entity:

PLANNING:

Background:

Gain an understanding:

Review SOP X-XX [enter SOP title].

Visit with the following individual(s) and areas to gain an understanding of the area under review and internal controls in place that mitigate risk.

- Name of point of contact, title of POC, e-mail of POC

Develop fieldwork steps based on high risk areas assessed in SOP X-XX

Ask [enter POC name] what they would consider to be high risk areas addressed in SOP X-XX . Would they recommend auditors place particular emphasis and/or perform additional work in any given area? Could there be ways to commit fraud, breach confidentiality, or abuse as it relates to SOP X-XX?

FIELDWORK:

Criteria Under Audit:

Testing:

Testing Metrics:

Results:

Conclusion:

Recommendation(s):



ALBUQUERQUE POLICE DEPARTMENT
COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016



ALBUQUERQUE POLICE DEPARTMENT
PERFORMANCE METRICS UNIT
AUDIT REPORT

Audit Subject/SOP:	Audit Number:	Date:
Last Compliance Audit:		Commander, Audited Entity:
TO:	FROM:	Cc:

RECOMMENDED ACTIONS:

REC#	Recommendation

TABLE OF CONTENTS

1. Purpose
2. Prior Audits
3. Summary of Findings
4. Methodology
5. Detailed Findings

PURPOSE

PRIOR AUDITS

SUMMARY OF FINDINGS

METHODOLOGY

DETAILED FINDINGS

MANAGEMENT RESPONSE

Performance Metrics Manager	Date:
Compliance Bureau Lieutenant	Date:
Compliance Division Commander	Date:



ALBUQUERQUE POLICE DEPARTMENT
COMPLIANCE BUREAU ORDERS

SOP 8-2

Effective: 8/29/2018 Review: 8/29/2019 Replaces: 9/8/2016