

International Law Enforcement Auditors Association (ILEAA)

Co-Sponsored With:



Association of Government Accountants –
Northern California Region
Monterey, San Francisco, and Silicon Valley Chapters



And the

Los Angeles Police Department Audit Division



A New Era in Auditing: Police Performance Auditing

October 19-21, 2008, Sessions on:

- A New Service Model: Auditor Roles in Government Performance
- Improving Accountability and Efficiency;
- Auditor Independence – The Course Between Advice and Oversight;
- Police Property Warehouse Audits and Management Issues;
- Quality Assurance: New Happenings in Canada;
- Assessing and Establishing Internal Controls;
- Proactive Inspections; Utilizing GIS in your Audits

Breakouts Sessions –

- Issued Audit Reports on
Overtime Audit; Use of Force Audit; and, Sexual Assault Response;
- Identifying Officers At Risk, Personnel Assessment System; and
- After Audit Action: Super Bowl XLII, Phoenix 2008.

**Biltmore Hotel
2151 Laurelwood Road**

Up to 21 CPEs

Santa Clara, CA 95054

AUDITOR'S CONFERENCE 2008

Sunday, October 19, 2008

8:00 a.m. to 4:00 p.m. Lunch included

A New Service Model: Auditor Roles in Government Performance

Stephen Morgan, City Auditor, City of Austin, TX

In this session, you will:

- Learn a framework of auditor roles and practices related to performance measurement that forms an entire discipline for government auditors to apply to increase the value they add to their organization.
- Recognize how to use these roles and practices to improve performance measurement and performance management (i.e., managing for results) of the organizations you audit.
- Determine how to change roles and practices used over time to keep adding more value as performance management in your government organization evolve.
- Learn about available informational resources, audit tools, and training for you and your colleagues to improve your capabilities in using these roles and practices.
- Determine which roles and practices offer the best opportunities for:
Your audit organization or team to initiate or improve to increase the value you add to the government entity you serve.

The instructor will present a framework that pulls various auditor roles and practices into a new service model for auditors to apply to improving performance measurement and management of government organizations. The new auditor service model will be viewed in the context of models of effective governance, service delivery, managing for results, and organizational learning to demonstrate the value of the framework. Situational exercises will help participants understand different ways roles and practices can be used to improve performance measurement and management. Brief case histories of audit organizations that have used multiple roles and practices over the years will demonstrate different ways to change practices over time in response to an evolving performance management environment, as a way to keep increasing the value added by auditors to their government entity. Available training opportunities and a Web site with informational resources and auditor tools for applying the roles and practices will be presented. The course will conclude with a self-assessment exercise in which participants determine good opportunities in their own situation for developing or improving capabilities for applying specific roles and practices.

This course is provided as part of Association of Local Government's Auditor's (ALGA) partnership with The Institute of Internal Auditors (IIA) and [National Association of State Auditors, Comptrollers, and Treasurers \(NASACT\)](#), the [Auditors Roles in Performance Measurement](#) Project.

RECEPTION

5:30 p.m. to 6:30 p.m.

OPEN TO ALL ATTENDEES AND THEIR GUESTS

Cash Bar, Hors d'oeuvres and Networking

AUDITOR'S CONFERENCE 2008

Monday, October 20, 2008

8:00 a.m. to 8:20 a.m. *Opening Remarks and Welcome*

8:30 a.m. to 10:30 a.m. *Improving Accountability and Efficiency*

Stephen Morgan and Sharon Winslow Erickson

This session will discuss the importance of internal auditing to improve accountability and efficiency. It will discuss the expectations of the profession as well as public interest. Learn about how to encourage accountability and transparency and how both are designed to increase respect of the citizens, media, and government leaders.

**10:45 a.m. to 11:35 a.m. *Auditor Independence: Steering the Course between Advice
And Oversight***

Ann-Marie Hogan and Harriet Richardson

Both the GAO's *Government Audit Standards* and the IIA's *Standards* and practice advisories offer help in how auditors and audit organizations can operate with maximum independence. But why is independence important both to doing a good job and keeping your job? Who, ultimately, is the police auditor's client? Those of us who have been in the audit trenches have stories to tell about why it's important and how to maximize your independence in a variety of situations.

11:45 a.m. to 12:50 p.m. *Lunch*

1:00 p.m. to 1:50 p.m. *Quality Assurance: New Happenings in Canada*

Inspector Terry Cheslock and Dr. Cukier

This joint presentation will be on profiling quality assurance and risk management experiences in the context of Canadian law enforcement. The presentation will report on the outcomes of a recent paper and survey of practices in Canadian Police Services, including an analysis of the different approaches and emerging trends. The efforts to develop a national strategy and professional standards through the recently constituted Quality Assurance in Law Enforcement Committee of the Canadian Association of Chiefs of Police will also be highlighted.

2:00 p.m. to 2:50 p.m. *Utilizing GIS in your Audits*

Corrie Stokes and Ken Gavette

Geographic Information Systems (GIS) is used more and more in law enforcement operations and can be a valuable analysis tool for auditors. This session will provide an overview of what GIS is, how it is currently used in law enforcement, and how it can be used in audits. It will also include a real world example from a City of Portland police audit where GIS mapping was one of the methodologies used in the audit.

3:00 p.m. to 4:30 p.m. *Proactive Inspections*

Lt. Dan Olson and Sgt. Mike Giammarino

This session will provide an overview of the proactive inspection process and a breakdown of the inspection methodology, tracking, and reporting format. The Phoenix Police Department Professional Standards Bureau Inspections Unit implemented the Proactive Inspections Program for the Patrol Division. This Program focused

WHO SHOULD ATTEND:

All Auditors (financial, operational, and compliance), financial management, members of law enforcement oversight organizations, and others interested in developing or further enhancing their knowledge, skills, and abilities in the highly specialized field of law enforcement audit and oversight.

All personnel associated with law enforcement, including management and staff members of police departments and correctional institutions, instructors in law enforcement techniques, academics, and students studying law enforcement. Members of probation departments including officers and supervisors, members of inspector general offices, and all those in the legal profession will benefit from this program.

LOGISTICS: **Dress will be Business Casual Attire**

Continental Breakfast and Snacks are included in the registration.

Biltmore Hotel & Suites, 2151 Laurelwood Road, Santa Clara, CA 95054

Tel: 408.988.8411 Reservations/Sales: 800.255.9925 www.hotelbiltmore.com

Located off the Highway 101 and the Montague Expressway exit. Just three miles from the San Jose International Airport, and minutes from Silicon Valley's major corporations.

Room Rates: \$135.00 Single/Double Garden Accommodations + 9.5% bed tax + \$1.00 TID tax

Taxes are subject to change without notice. Mention ILEAA Auditor Conference 2008

Courtesy shuttle is provided to and from the San Jose international Airport and is based on availability to all locations within a five-mile radius.

QUESTIONS CONCERNS: Call: Martin Krone, Seminar Coordinator, President – ILEAA

Cell Phone: (805) 890-4697 Work Phone: (213) 202-5461

Email: kroneileaa@aol.com

Web Site: www.ILEAA.org

REGISTRATION: \$425.00

Early Registration \$50.00 Discount, payment must be received by September 15, 2008

ADDITIONAL \$25.00 off for the following credential holders:

Certified Law Enforcement Auditor (CLEA) and Certified Government Financial Manager (CGFM)

REGISTRATION FORM

PLEASE PRINT CLEARLY

NAME: _____ WORK PHONE: _____

COMPANY: _____ HOME PHONE: _____

JOB TITLE: _____

MAILING ADDRESS: _____

PLEASE INCLUDE YOUR E-MAIL ADDRESS FOR CONFIRMATION _____

ATTENDING SEMINAR: _____ ** TOTAL AMOUNT: \$ _____

** PLEASE PROVIDE THE NAMES OF ALL ATTENDEES

MAIL REGISTRATION FORM TO:

*International Law Enforcement Auditors Association (ILEAA)
2202 SOUTH FIGUEROA STREET, SUITE #356*

LOS ANGELES, CA 90007

**MAKE CHECKS PAYABLE TO: INTL LAW ENFORCEMENT AUDITORS ASSOCIATION
BIOGRAPHIES**

Sefton Boyars, CPA, CGFM (retired) was the Department of Education's Regional Inspector General for Audit for 16 years. During his 35-year career, Mr. Boyars worked for a variety of federal government audit agencies including the GAO. He is an experienced trainer and has taught for numerous organizations, including federal, state, and local governments, professional associations, such as the Association of Government Accountants, The Institute of Internal Auditors, the USDA Graduate School and Management Concepts. He received the Association of Government Accountants' National Education and Training Award in 1998, and is the primary author for the AGA study guide on financial management.

Stephen R. Campbell, Retired as the Chief of Police in Port Hueneme, California in 2000, after 27 years in law enforcement. He has served on the Board of Directors for the International Association for Property and Evidence, Inc. since 1995. For over ten years, Steve has instructed with I.A.P.E. and performed property room audits for police agencies throughout the United States. Steve is a graduate of the University of San Francisco with a degree in Organizational Development, and he has completed graduate studies at the University of Southern California, UCLA, and the University of Virginia. He is a graduate of the F.B.I. National Academy.

Inspector Terry Cheslock, Ottawa Police Service has received training and development at the Canadian Police College, Ontario Police College, Metropolitan Toronto CO Bick College, Western University, BC Justice Institute, and Carleton University. He has been a guest lecturer at the Canadian Police College, Ontario Police College, University of Ottawa Law School, Carleton University and Algonquin College in addition to myriad interdisciplinary workshops and conferences. Inspector Cheslock served as a provincial trainer for the Ontario Police College outreach courses in Child Abuse Investigations and General Investigative Techniques. Inspector Cheslock is a member of the Ontario Quality Assurance Working Group and serves as a member of the Board of the International Law Enforcement Auditors Association. He is presently a co-chair of the Canadian Association of Chiefs of Police Quality Assurance in Law Enforcement Committee (QALEC).

Dr. Wendy Cukier, Associate Dean, Ted Rogers School of Management, Ryerson University, the largest undergraduate business school where she is responsible for research, graduate programs and accreditation. She teaches courses in strategy, research methods and innovation. Her research spans emerging technologies, police management and public policy. Recently her work has focused on cybercrime and social networking as well as diversity and organizational performance. She is also a member of the Canadian Association of Chiefs of Police Quality Assurance in Law Enforcement Committee (QALEC) and the co-author of a survey of QA practices in Canadian policing. In total she has presented and published over 200 papers and articles and is the coauthor of *Innovation Nation: From Java to Jurassic Park*, Wiley, 2002. She is the Coordinator the Diversity Institute, a judge with the Canadian Information Productivity Awards and a member of the expert panel of the Information Communications Technology Council. She began her career as a consultant working with market research and forecasting firms such as IDC and the Institute for the Future in Menlo Park, California. She has a PhD in Management Science from York University as well as honorary doctorates from Laval and Concordia University. Her MBA is from the University of Toronto, specializing in marketing and information systems and she holds a Masters degree in history from the same institution. Among the many honors she has received are the Sarwan Sahota Ryerson Distinguished Scholar Award and the Stafford Beer Medal for Operations Research. In the year 2000, she was name one of the "100 Alumni who shaped the Century" by the University of Toronto. In 1999, she received the Governor General's Meritorious Service Cross (civilian division), one of Canada's highest honors. In 2007, with the Coalition for Gun Control, she received the Prix Policiers de Quebec (Policing Prize for Quebec).

Sharon Winslow Erickson, CIA, CGFM, Sharon is the City Auditor, City of San Jose, California. She originally joined the San Jose City Auditor's Office in 1989, serving in positions of increasing responsibility until 2001, when she accepted the position of City Auditor for the City of Palo Alto, California. While in Palo Alto, she issued a series of award-winning performance and revenue audits that identified numerous operational efficiencies and additional revenue for the City. She developed Palo Alto's highly regarded annual Service Efforts and Accomplishment's Report that provides the City Council, staff and the public with an independent, impartial assessment of past performance in order to strengthen public accountability, improve government efficiency and effectiveness, and support future decision making. In July 2004, the *Palo Alto Weekly* labeled her "the most trusted person in City Hall." In May 2008, Sharon received the *David M. Walker Excellence in Government Performance and Accountability Award* "for sustained contributions to improve government performance and accountability at the local level." Sharon returned to San Jose as City Auditor in March 2008. One of six City Council Appointed Officials, she is a graduate of Stanford University, a Certified Internal Auditor, and a Certified Government Financial Manager.

Ken Gavette, a Principal Management Auditor for the Audit Services Division of the City of Portland, Oregon. He has over eighteen years experience with the City Auditor's Office completing a wide range of performance audits on topics such as the City's civil service system, the worker's compensation system, and the City's Managing for Results efforts. Ken has worked on many public safety audits during that time. Ken holds a Master of Business Administration degree from the University of Houston.

Mike Giammarino, a Sergeant with the Phoenix Police Department, where he has worked for over 16 years. For the last eight and a half years he has been assigned to the Professional Standards Bureau Inspections Unit. He has conducted over 50 CALEA audits and authored numerous non audit reports for projects requested by executive management officials. During his career he was assigned to patrol and worked as a Community Action Officer. Mike has a Bachelor of Science degree in Justice Studies and a Masters Degree in Public Administration from Arizona State University.

Ann-Marie Hogan, CIA, CGAP, is the elected City Auditor for the City of Berkeley since 1994. She has served as Board Member and Advocacy Committee Chair for the Association of Local Government Auditors (ALGA). Ann-Marie assisted with recent updates to ALGA's *Model Legislation Guidelines for Local Government Auditors* and *A Government Official's Guide to Establishing a Performance Audit Function*. On behalf of ALGA, she has conducted training and public education on best practices for local government audit and audit committees for the League of California Cities and a number of city councils and council committees in California, most recently in San Diego. She was a principal author of the Institute of Internal Auditor's *A Government Official's Guide to Establishing a Performance Audit Function*. Her office has conducted audits of police staffing, emergency dispatch, police overtime and leave usage, asset forfeiture and special enforcement unit accounts. She is a graduate of the University of California at Berkeley,

Stephen L. Morgan, CIA, CGAP, CGFM, CFE, is the City Auditor of Austin, Texas, directing a full scope audit office that conducts performance audits, fraud investigations, and consulting engagements. Mr. Morgan played a key leadership role in helping the City of Austin evolve its performance measurement and management system into a model for other government organizations. Before joining the City Auditor's Office, Mr. Morgan was an evaluator in the U.S. Government Accountability Office's National Productivity Group. For many years he has also been an instructor, designing and delivering courses on performance measurement, management, and auditing. His IIA offices have included president and governor, Austin Chapter, chair of the International Government Relations Committee, and Chairman of the North American Board. In January 2001 Mr. Morgan was appointed (reappointed in 2005) by the Comptroller General of the United States to the Advisory Council on Government Auditing Standards. He co-authored two textbooks: *Performance Auditing: A Measurement Approach* and *Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State, and Provincial Levels*. In May 2007, Mr. Morgan accepted the NIAF's Excellence in Government Performance and Accountability Award from the Comptroller General of the United States. Also, in March 2002, Mr. Morgan became the fourth annual recipient of the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration honoring his lifetime of contributions to public service. Mr. Morgan holds a Bachelor of Arts degree in government (with honors) from the University of Texas at Austin; he was elected to Phi Beta Kappa. He also holds an MPA from the Lyndon B. Johnson School of Public Affairs of the University of Texas.

Dan Olson is a Lieutenant with Phoenix Police Department, where he has worked for over 25 years. For the last nine years Dan has supervised the department's Professional Standards Bureau Inspections Unit. The Unit is responsible for conducting audits for all 29 major bureaus and precincts within the Department every three years. The unit is also responsible for conducting special request audits, and non-audit reports as well as working with the City Auditor on police related audit engagements. The unit includes; the Mayor's Security Detail and Bureau Administrative Services. During his career Dan has worked several different assignments. As a sergeant and a Lieutenant he was assigned to Patrol as well as to the Professional Standards Bureau Investigation Unit, where he worked as an investigator for five years. Dan has a Masters degree from Northern Arizona University, and is a charter ILEAA board member.

Harriet Richardson, MBA, CPA, CIA, CGAP, is Deputy Director of Performance Audits, Washington State Auditor's Office (SAO). Prior to working for the Washington SAO, Harriet was the Audit Director for the City and County of San Francisco, and was the Deputy City Auditor for the City of Atlanta. She worked as an auditor for King County, Washington, for 12 years, and prior to that, worked as an auditor and management analyst for the federal government at Fort Lewis, Washington. These positions have given Harriet the opportunity to work on a wide variety of audit topics and to train and develop staff on how to conduct Yellow Book performance audits. Harriet is active in the Association of Local Government Auditors (ALGA), where she served as an at-large board member, and as president-elect, president, and past president. She is also an active member of the Association of Government Accountants and the Institute of Internal Auditors. She has written articles for ALGA's *Local Government Auditing Quarterly*, has provided presentations at many ALGA conferences, has served as a team member, and leader on several ALGA peer review teams. Most recently, she participated in extensive advocacy efforts that helped establish an independent audit function for the City of San Diego.

Corrie Stokes, CIA, CGAP is an Assistant City Auditor for Austin's Office of the City Auditor where she has worked since 1999. She has audited a variety of areas including health, transportation, taxes, and public safety. Several of these audits have involved using GIS as an analysis tool. Corrie holds a bachelor's in Urban Studies and a master's in Public Affairs. She is an associate member of the Association of Certified Fraud Examiners (ACFE). She is also an active member of the Urban and Regional Information Systems Association (URISA), an organization focused on using GIS in government, and serves as an evaluator for URISA's annual "Exemplary Systems In Government" award.