



DM21

AUDIT PROCESS

DM21

Effective Date: 01 January 1996
Last Reviewed/Revised Date: 18 December 2024*

POLICY

1. The Chief Constable shall establish an audit committee and task the committee with ensuring that audits of Delta Police Department (Department) operational and administrative activity are conducted as required by legislation, *British Columbia Provincial Policing Standards*, Department Policy, or otherwise as deemed appropriate by the Chief Constable.

REASON FOR POLICY

2. To assess the adequacy, efficiency and/or economy of Department activities, processes, systems, and procedures.
3. To ensure compliance with statutory requirements.

RELATED POLICIES

- DF15 – Financial Audit
- DM10 – Department Priorities, Goals & Objectives
- DM20 – Policy Process
- DM23 – Risk Management

PROCEDURES

4. The audit committee is comprised of:
 - a) the Chief Constable;
 - b) the Superintendent, Community Policing Bureau;
 - c) the Superintendent, Administration Bureau; and
 - d) a delegate of the Chief's Office.
5. The Committee shall meet at intervals to:

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Audit Process

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- a) inventory required audits;
 - b) assign conduct of each audit to the appropriate program area lead;
 - c) determine the processes to be followed specific to any individual audit;
 - d) determine audit completion dates;
 - e) monitor the completion of the audits;
 - f) review the results of each audit;
 - g) report the results of the audits and any recommendations, as may be required (e.g., to Police Services, Delta Police Board); and
 - h) oversee any remedial follow-up actions identified by the audit.
6. Program area leads assigned an audit are responsible for reporting the results to the Committee by the required completion date.
 7. An external party may be appointed to conduct a review or audit.

*Revised Dates:
24 April 2008
12 April 2012
24 April 2023