

## 2015-129 AUDIT SCOPE AND OBJECTIVES

### King City Police Department

The audit by the California State Auditor will provide independently developed and verified information related to the King City Police Department (police department), and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Describe the police department's current organizational structure, roles and responsibilities, and determine whether this structure appears to be effective and efficient.
3. Review the police department's budgeted and actual revenue and expenditures for the past five years, and determine the reasons for any significant variances in program and staff allocations. Further, review a sample of expenditures to determine whether they were allowable and reasonable.
4. Assess whether the police department has appropriate policies, processes, and exercises oversight for various aspects of its operations, including the following:
  - (a) Determine whether the police department has a written disciplinary process and whether it has been properly and consistently followed.
  - (b) Determine whether the police department has appropriate measures in place to identify and prevent conflicts of interest.
  - (c) Review the police department's policies and procedures for record and evidence retention for reasonableness, and, to the extent possible, determine whether they have been properly and consistently followed.
5. Review the police department's current recruitment and hiring practices, and determine whether it has plans for attracting and retaining quality personnel.
6. Determine whether the police department provided adequate and appropriate training to its sworn officers and non-sworn personnel over the past year.
7. Identify the number and type of traffic citations and penalties issued since February 2014 and identify any anomalies or spikes and determine the cause.
8. Describe the police department's plans for improving community relations, including relations with Spanish speaking and immigrant residents, and assess the reasonableness of this plan. Specifically, determine whether the plan has specific actions and measurable goals.
9. Review and assess any other issues that are significant to the audit.