



STAR Bureau Charter 2023 -2024

I. Purpose

The purpose of the Sustainability Transparency Accountability and Review (S.T.A.R.) Bureau is to provide independent, objective assurance, and consultation services, designed to add value and improve the Department's operations.

II. Mission

The mission of the S.T.A.R. Bureau is to enhance and protect the Department's Core Values of integrity, service, professionalism, and vigilance. The Bureau provides risk-based and objective assurance, advice, and insight. The Bureau helps the Department accomplish its objectives by bringing a systematic, disciplined approach to assess the adherence to policies and procedures, evaluate internal controls for effectiveness, and improve operational processes for efficiencies. The Bureau may consist of both sworn personnel and Professional Staff auditors, who work closely with management and provide recommendations to promote accountability and transparency.

III. Authority

The Chief of Audit Officer will report administratively (meaning day-to-day operations) to the Commander of the Strategy, Accountability, Focus, Evaluation (S.A.F.E) Division and functionally to the Executive Committee. The Executive Committee members are as follows: Sheriff-Coroner, Undersheriff, Assistant Sheriffs, Executive Director, and Constitutional Policing Advisor. The reporting structure is defined to establish and assure that the Bureau has sufficient authority to fulfill its duties by obtaining:

- Approval of the Audit Charter
- Approval of the Audit Plan

The Executive Committee authorizes the S.T.A.R. Bureau to:

- Unrestricted access to all functions, records, property, and personnel applicable to carry out an engagement, subject to accountability for confidentiality and safeguarding of records and information. All records and information obtained shall be used only for the purposes of performance audits, inspections, and special reviews and considered confidential, in accordance with applicable law or policy.
- Allocate resources, set frequencies, apply techniques required to accomplish audit objectives, and issue reports.

IV. Independence and Objectivity

The S.T.A.R. Bureau must be independent from all subject divisions during the period covered in the audit engagement. The Chief Audit Officer will ensure that the S.T.A.R. Bureau is free from any obstacles that prevent the carrying out of its responsibilities in an unbiased manner, including matters of audit selection, scope procedures, frequency, timing, and reporting. If it's determined independence and/or objectivity is impaired, the details of the impairment will be disclosed to the Executive Committee or to the appropriate parties immediately.

V. Generally Accepted Government Auditing Standards

The S.T.A.R. Bureau will govern itself by adhering to the mandatory guidance of the Generally Accepted Government Auditing Standards (GAGAS), including the Ethical Principles and the definition of Internal Auditing. For non-auditing services such as investigations or special reviews, the S.T.A.R. Bureau evaluates to determine if independence and objectivity is impaired with other related GAGAS engagements identified in the audit plan. If the GAGAS engagements are compromised, safeguards will be implemented to eliminate or reduce the impairment to an acceptable level.

VI. Responsibility and Scope

The S.T.A.R. Bureau has multiple levels of responsibilities to fulfill for the Department. The Chief Audit Officer has the responsibility to:

- Annually, submit to the Executive Committee an audit plan for review and approval.
- Review and adjust the audit plan, as needed if any changes due to risk, legislation, operations, and systems.
- Communicate to the Executive Committee the impact of resource limitations on the audit plan (if any).
- Ensure the auditors have the knowledge, and skills to perform audit engagements as assigned.
- Ensure trends and emerging issues that could have an impact on the Department are considered and communicated, as appropriate.
- Establish an audit manual designed to guide the audit activity.
- Report to the Executive Committee, significant risk exposures or issues that require immediate attention.
- Communicate audit results to the Executive Committee.
- Report to the Executive Committee on the S.T.A.R. Bureau's performance relative to the annual audit plan.

The S.T.A.R. Bureau has the responsibility to:

- Assess risk relating to the achievement of the Department's Strategic Plan objectives.
- Assess the Department's practices are following policies, procedures, and applicable laws and regulations.
- Assess whether operations and/or programs are carried out effectively and efficiently.
- Assess operations to identify potential process gaps.
- Assess established processes and systems that can significantly impact the Department.
- Evaluate internal control standards in place are operating as intended.
- Provide recommendations and follow-ups on issues and corrective action.

VII. Audit Reporting

Each audit engagement will result in a report. The S.T.A.R. Bureau will obtain a response from the respective Division Commander specifying:

- i. Agreement with audit finding and recommendations or reasons for disagreement with findings and/or recommendations.
- ii. The Division's Remediation plan for issues/deficiencies identified.
- iii. The Division's expected timeline to complete remediation plan.

The Division Commander's response with specifics mentioned above must be sent to the S.T.A.R. Bureau within 20 business days of issuance of the audit findings.

The S.T.A.R. Bureau will communicate the results to the Executive Committee. The final report will contain the findings, conclusions, and recommendations, as well as remediation plans, if applicable. The Executive Committee will review and approve the final report. Final reports will be treated as confidential, unless otherwise provided by law or department policy.

The S.T.A.R. Bureau will follow-up on remediation plans to determine if complete. The Bureau may request periodic status from the audited division regarding actions taken to address the reported issues/deficiencies and recommendations.

ORANGE COUNTY SHERIFF'S DEPARTMENT

SIGNATURES:

Chief Audit Officer

Date

Undersheriff

Date

Sheriff

Date