

LACCD OFFICE OF THE
INSPECTOR GENERAL

INTEGRITY • TRUST • COMMUNICATION

STANDARDS AND PROTOCOLS



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1.0 Introduction

This document contains standards and protocols for the management, operation, and conduct of the Office of the Inspector General (OIG) for the Los Angeles Community College District (LACCD or District) Bond Program.

The OIG adopts the generally accepted principles and quality standards formally approved by the Association of Inspectors GeneralSM (AIG) insofar as they do not conflict with statutes, regulations, the executive order, or other policies of this office.

The standards and protocols in this manual adhere to the AIG *Principles and Standards for Offices of Inspector General* and shall be used as a guide to conduct the official duties of this office in a professional manner in the performance of investigations, reviews, and audits of the LACCD Bond Program.

1.1 Overview

The LACCD Board of Trustees (“Board”) and Chancellor authorized the creation of the Office of the Inspector General to ensure its capital program funded by Proposition A, Proposition AA, and Measure J, performs with the utmost integrity and efficiency. The OIG is responsible for the objective on-going review of the performance, financial integrity, and legal compliance of the Bond Program.

The OIG is comprised of an Inspector General, senior managers, auditors, investigators, project managers, and various subject matter experts.

1.2 Mission

The Office of the Inspector General will serve the Los Angeles Community College District by providing timely, independent, and objective Bond Program investigative, review, and audit reports that detect and prevent waste, fraud, and abuse while upholding characteristics that demonstrate integrity, trust, and communication.

1.3 Authority

The LACCD Board of Trustees and Chancellor adopted Board Rule 17300 on January 12, 2011 to establish the authority and duties of the Office of Inspector General.

The OIG has the authority to monitor and recommend corrective steps on contracting and all other business practices of the Bond Program. Although the Bond Program undergoes mandated annual Bond Financial and Performance Audits, the OIG is responsible for the ongoing monitoring of the management of bond-funded projects and appropriateness of related district-wide expenditures in compliance with Proposition 39.

The following summarizes the OIG’s authority and responsibilities:

- Establish the Office of the Inspector General including development of operating protocols and Annual Work Plan; assign resources; and budget and schedule all investigations, reviews and audits while reporting findings to the Chancellor and Board.
- Hire staff or employ professional services to perform the OIG’s scope of services within the budget authorized by the Board.

- Plan, direct, and conduct reviews and audits designed to promote accountability to the public and to ensure the economy, efficiency, effectiveness, and integrity of the Bond Program.
- Investigate all allegations related to the misuse of funds or activities of fraud, waste, and abuse. Receive and investigate complaints concerning incidents of possible misconduct or violations of laws, rules, or regulations by any officer, employee or appointee in any department or contractor firm directly responsible to the Bond Program.
- Access when needed District records, reports, audits, reviews, plans, projections, documents, files, contracts, memoranda, correspondence, data, or information on audio/video/computer tape/disk, and/or other materials of the District.
- Investigate the performance of LACCD employees, contract staff, and appointees, as well as the functions, and programs related to the Bond Program in order to detect and prevent misconduct within the programs and operations.
- Interview witnesses, take testimony, and compel the production of such books, papers, records, and documents as may be deemed relevant to any inquiry or investigation undertaken.

The OIG's expressed views are considered objective and independent of censorship by District management.

2.0 Standards for the Office of the Inspector General

This section defines the guidelines for the standards for the management of the Office of the Inspector General in the performance of duties.

2.1 Conduct

The Office of the Inspector General (OIG) complies with the LACCD's Code of Conduct and all legal and ethical standards.

All OIG staff shall follow the standards of conduct established in this manual. If any of the standards of conduct in this manual are inconsistent with the LACCD's Code of Conduct, the latter will prevail.

The Inspector General and the OIG staff is prohibited from:

- Accepting anything of monetary value in excess of the amount specified in LACCD's Employee Code of Ethics;
- Disclosing any proprietary or source selection information; and
- Engaging in outside activities, with or without compensation, that are not compatible with the full and proper discharge of their LACCD duties or commitments.

In addition, all OIG staff shall conduct themselves in an ethical manner and avoid even in appearance any unethical conduct or practices. Staff shall not be involved in any circumstances that invite or compromise the integrity of the OIG's reports, activities, or functions; or pose a conflict between their own personal interest and the interest of the OIG and the District.

2.2 Conflict of Interest

It is the OIG policy that employees and others acting on the OIG's behalf must be free from conflicts of interest that could adversely influence their judgment, objectivity, or loyalty to the OIG in conducting the OIG's business activities and assignments. The OIG recognizes that employees may take part in legitimate financial, business, charitable, and other activities outside their OIG jobs/contract/work, but any potential conflict of interest raised by those activities must be disclosed promptly to their supervisor. This includes personal impairments, such as personal relationships, etc. that could compromise the staff member's ability to perform an unbiased investigation, review or audit. If a conflict is detected during the course of an assignment, the staff member shall be promptly removed from the assignment and the work reassigned.

The Inspector General and OIG staff shall submit the appropriate Conflict of Interest Disclosure Form to the District and the Office of General Counsel for all real or perceived conflicts of interest during the course of the work.

2.3 Confidentiality

The OIG establishes and follows procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information. The OIG shall assure that:

- Confidential sources who make complaints or provide information to the OIG will not have their identities disclosed without their consent unless the OIG determines that

such disclosure is required by law or necessary to further the purposes of an investigation, review, audit or other inquiry; and

- Privileged or confidential information gathered by the OIG will be protected from disclosure unless the OIG determines that such disclosure is required by law or necessary to further the purposes of an investigation, review, audit or other inquiry.
- All investigation, review, and audit reports, as well as work papers shall be stored in an appropriate place (i.e., electronic storage, file cabinet, drawer, etc.), and secured as necessary to ensure that they are not lost, stolen, altered or destroyed, and that they are not accessible to unauthorized persons.

Reports in various stages of development are considered and noted as “Draft” until finalized and signed by the Inspector General. Consequently, great care shall be exercised in order to prevent the draft report or the information in it from being released to unauthorized individuals. Only official review, audit and investigation reports¹ signed by the Inspector General are distributed to the authorized parties.

2.4 Independence

The Inspector General and OIG staff involved in performing or supervising any assignment must be free from personal, external, and organizational impairments to independence and shall constantly maintain an independent attitude and appearance.

For identification of independence, the three general classes of impairments to independence are considered personal, external, and organizational. If one or more of these impairments affects or can be perceived to affect independence, the IG shall decline to perform the work or or reassign work to personnel free from impairments.

- Personal impairments resulting from relationships or beliefs that might cause staff to limit the extent of the inquiry, limit disclosure, or weaken or slant findings in any way.

The potential for personal impairments must be rigorously assessed for OIG staff used on each assignment, which shall then be maintained in the working papers. If any assigned staff senses the potential, or even a perception, of impairment to his or her independence on an assignment, the senior manager shall be advised immediately so that a reassignment can be considered.

Prior to beginning an audit conducted in accordance with Government Auditing Standards (GAS), all assigned auditors and specialists shall provide written representation of their independence with respect to the assignment by signing the *Statement of Independence Form* (see *Appendix 2-1*),

- External impairments to independence occur when OIG staff is deterred from acting objectively and exercising professional skepticism by pressures—actual or perceived—from management, employees of the District, or oversight organizations.

¹ Investigation Reports and related documentation of the Inspector General are presumptively deemed investigatory records exempt from disclosure under the California Public Records Act. (Gov. Code, § 6254(f))

The OIG staff shall be alert to external impairments which may arise during the course of an assignment. If such external impairments cannot be readily resolved at the senior manager level, they shall be discussed with the Inspector General. The Inspector General shall determine if such instances shall be reported to the BOT and/or the Chancellor and whether such impairment shall be disclosed in the executive summary section of a report. If the external impairment cannot be resolved in a manner where the independence of the OIG can be maintained, the Inspector General shall consider cancelling the assignment and reporting this to the BOT and/or the Chancellor.

- The Inspector General and OIG staff are presumed to be free from organizational impairments to independence with respect to LACCD. The OIG reports to the Board of Trustees and the Chancellor and not directly or indirectly to any department within the District itself. As such, for reviews and audits of the District (*as outlined in the Annual Work Plan*), the OIG is free from organizational impairments to independence.

2.5 Organization, Staffing, and Planning

The Inspector General shall plan all investigations, reviews and audits as well as the Whistleblower Program and administrative tasks based on the priorities established by the Chancellor and the BOT and published in the Annual Work Plan. All whistleblower-prompted investigations and other ad hoc assignments shall be prioritized and planned based upon the inherent risk to the Bond Program. The Inspector General is responsible for ensuring that staff resources are available and that the work is planned to maximize efficiency and effectiveness.

The OIG organizational structure for the LACCD Bond Program is designed to ensure that appropriately qualified staff is aligned with the duties and responsibilities of each Department. The departments consist of investigations, which include fraud control; reviews and audits; and the Whistleblower Program.

Organizational Principles

- Duties and responsibilities shall be clearly assigned within the OIG structure and the Inspector General shall appoint staff needed to perform the OIG's mission effectively.
- The OIG's organizational structure shall foster coordinated, balanced, and integrated accomplishment of the OIG's mission, goals, and objectives.
- Recruiting, staffing, and training shall support the OIG's mission and organizational structure.
- Quality assurance and internal evaluation functions shall be kept as independent as possible of the OIG's operational units.

Staffing

A. Inspector General Qualifications

The Inspector General's qualifications and selection shall reflect an appointment on the basis of integrity, capability for strong leadership, demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, investigation, or

criminal justice administration or other appropriate fields and without regard to political affiliation

The qualifications for the Inspector General related to the LACCD Bond Program specifically include a demonstrated knowledge of construction, school Bond Program management, Proposition 39 requirements, the California Public Contract Code, California Education Code and other required statutes applicable to Community College Districts and the management of bond funded construction. The Inspector General shall hold or be in pursuit of a certification as a Certified Inspector General.

B. Staff Qualifications

The qualifications noted below relate to the collective knowledge, skills and experience of the OIG staff, not necessarily to any one staff member. It is the Inspector General's responsibility to decide which skills can be obtained through auditing and investigative consultants and construction-related subject-matter experts.

These qualifications include the following:

- Knowledge of OIG statutory requirements and applicable directives, rules, and regulations, specifically California Public Contract Code, California Education Code and other required statutes applicable to Community College Districts.
- Working familiarity with the organizations, programs, activities, and functions within the OIG's area of responsibility, specifically construction, public works contracting, and bond fund financial requirements.
- Skills needed to evaluate the efficiency, economy, and effectiveness of program performance within the OIG's area of responsibility.
- Knowledge of government policies, requirements, and guidelines related to a particular task.
- Appropriate licensure and certification in the professional activities conducted by the OIG (i.e., Certified Inspector General, Certified Fraud Examiner, Certified Public Accountant, etc.)
- Managerial skills for supervisors and team leaders.
- Knowledge of entities, groups, and individuals that interact with government agencies and programs subject to the OIG's jurisdiction.

To ensure that the OIG staff possesses needed skills, the Inspector General shall assess the skills of OIG staff, and determine the extent to which these skills match OIG staff requirements, and the methods by which any deficiencies can be corrected.

OIG staff performing investigations, inspections, reviews, or audits need to maintain their professional competence through continuing education.

Planning

This chapter discusses the assignment of tasks and general project administration.

A. Investigation, Review, and Audit Assignments

The Inspector General is responsible for ensuring that the resources available to the OIG are used as efficiently and effectively as possible. Execution of this responsibility requires a planning process designed to maximize the impact of the OIG in detecting and preventing fraud, waste, and abuse and in encouraging economy, efficiency, and effectiveness, with the commitment of resources needed to accomplish the OIG task.

The OIG shall develop a strategy for reviewing Bond Program areas and operations identified as potential subjects for examination and incorporation into the Annual Work Plan. The strategy should be designed to utilize OIG resources effectively. OIG shall set priorities and create action plans aligned to, at the direction of the Chancellor, the following Bond Program considerations:

- Vulnerabilities to fraud and other crimes, waste, abuse, and mismanagement.
- Needs and priorities of the LACCD Bond Program, the Chancellor, the Board of Trustees; and as appropriate, the District Citizen's Oversight Committee (DCOC).

B. Whistleblower Complaints

Each whistleblower complaint received shall be logged immediately into the OIG case management system. Upon receipt of a specific report or tip alleging fraud, waste, abuse, or misconduct, the OIG shall take any one of the following actions:

- Acknowledge within 72 hours to the person reporting the incident that the OIG is in receipt of the incident;
- Open an investigation, review or audit;
- Hold in abeyance until further specific details are reported incidences or allegations with limited specificity or merit;
- Refer to Internal Audit for appropriate review and action non-bond related items.

C. Others

All documentation required by applicable standards is retained in accordance with the District and legal standards. All reports and supporting documentation are retained for seven years.

2.6 Communication

This section discusses the assignment of tasks and general project administration.

Internal Communications

Internal communications refer to communications within the Office of the Inspector General (OIG). Communication methods can be verbal, written, or by email, between employees, contractors, and subcontractors of the OIG. Emails sent to or from a LACCD account follows LACCD rules on email documentation and retention. All written communications are included in the OIG work papers retained for 7 years.

External Communication

External Communication refers to investigation, review or audit communications and other communications with outside parties for non-review, audit or investigation purposes.

Investigation, Review or Audit Communications

The OIG may communicate review or audit-related topics with the District and Bond Program staff before, during, and after a final report is issued. An entrance conference and exit conference are scheduled for each review and audit. Investigation findings are not communicated until completion of the issuance of an Investigation Report.

Communications with Others

The OIG may communicate with outside parties related to report findings in accordance with the District's communication protocol or upon approval by the Chancellor. The OIG may from time to time communicate and consult third party expertise. This is within the OIG's discretion and may require a confidential agreement or other agreement if confidential information is shared.

The OIG staff shall immediately notify the Inspector General when contacted by the media i.e. newspaper reporters, journalists, etc. The Inspector General will inform the appropriate LACCD public relations and media point of contact of information received and relayed.

Appendix 2-1

Audit Statement of Independence and Code of Ethics

This is to certify that I (**Print Full Name and Title**) am free from personal, external, and organizational impairments to independence that might affect my ability to perform the audit and report my conclusions, findings and recommendations on an impartial basis in all matters relating to the audit of (**Print Name of Audit**).

I acknowledge that I have read and understood the code of ethics. Through this formal affidavit process, I certify that I am not aware of any violation of any applicable Independence and Professional Ethics rules and regulations or any other reporting requirements that would impair my ethics, independence or objectivity in relation to executing the services for which I have been hired.

I vouch to inform my immediate Supervisor and/or Inspector General within 48 calendar hours in the event any questionable situation materializes during, before, or after my interaction with any LACCD or OIG personnel that may compromise my independence, ethics or objectivity in relation to the professional services I render.

Full Name

Title

Date

3.0 Annual Work Plan

This section describes the preparation and updating of the Office of Inspector General's Annual Work Plan.

The Office of the Inspector General (OIG) develops an Annual Work Plan that establishes its annual goals and objectives, and identifies the reviews and audits to be performed in the coming year. The Chancellor and the BOT review and approve the Annual Work Plan.

The Work Plan is a "working" document and is continuously re-evaluated as circumstances and priorities dictate the most urgent engagement needs. The OIG may accept requests to perform reviews or audits not previously included in the plan, as directed by the Chancellor, upon which the Annual Work Plan is subsequently updated.

The Inspector General presents quarterly Annual Work Plan updates to the BOT regarding the schedule, completed review, audit findings and recommendations, and Whistleblower Program statistics.

A copy of the current Annual Work Plan is maintained by the OIG and may be requested by downloading it from the OIG website at www.oig-laccd.org or by sending an email/letter request to the Office of the Inspector General.

4.0 Professional Standards

In accomplishing its mission, the Office of the Inspector General (OIG) utilizes audits, investigations, reviews, inspections and evaluations as a basis for evaluating the LACCD Bond Program and its operations, and for identifying and presenting fraud, waste, abuse or criminal wrongdoing.

The OIG's responsibilities go beyond audits and investigations; the additional work includes reviewing, inspecting, evaluating, studying, and/or analyzing the LACCD Bond Program for the purpose of providing information for decision-making, and of making recommendations to improve Bond Program policies or procedures. The objectives of these processes include providing a source of factual and analytical information, monitoring compliance, measuring performance, and assessing the efficiency and effectiveness of bond operations.

The OIG shall conduct, supervise, and coordinate its audits, investigations, reviews, inspections, and evaluations in compliance with the applicable professional standards listed below.

Investigations

Quality Standards for Investigations as recommended by the Association of Inspectors General "*Principles and Standards for Offices of Inspector General*".

Reviews, Evaluations, and Inspections

Quality Standards for Reviews, Inspections, and Evaluations as recommended by the Association of Inspectors General "*Principles and Standards for Offices of Inspector General*".

Audits

Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States, and/or

Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

5.0 Investigations

The Office of the Inspector General (OIG) conducts investigations to detect fraud, waste, and abuse in the Bond Program. Investigations may be initiated as a result of an audit/review finding or upon receipt of an allegation that impacts the Bond Program. All investigations are conducted in accordance with the *Principles and Standards for Offices of Inspector General issued by the Association of Inspectors General*.

Investigations performed by the Inspector General for the LACCD Bond Program represent a major area of assignments appropriate to the OIG's mission and authority. Investigations may be conducted from information received via the Whistleblower Hotline Program or information of irregular activities found during a review or audit. Investigations are prioritized and initiated based upon the OIG's identification of high-risk areas relative to the Bond Program.

The OIG uses a variety of approaches, including investigative and forensic audit techniques, to gather and assess evidence related to alleged wrongdoing, a potential violation of laws, regulations, policies, and procedures, or other abuses that impact negatively on the ability of the Bond Program management and staff to effectively and efficiently carry out their duties.

All investigations begin by obtaining sufficient factual evidence for use to determine whether criminal, civil, or administrative actions are likely to be initiated against the specific parties for their actions or lack of actions. In the course of any investigation, the OIG may also identify high-risk areas where internal controls should be strengthened. Any such findings are immediately brought to the attention of the Chancellor and the Board of Trustees for implementation of corrective measures.

5.1 Quality Standards for Investigations

This section provides the quality standards and guidelines on conducting investigations. The investigations conducted by the OIG shall be in accordance with the Association of Inspectors General "*Principles and Standards for Offices of Inspector General*".

Investigator Qualifications

Individuals assigned to conduct the investigative activities should collectively possess the knowledge, skills, and experience required for the investigative work. The OIG investigation staff shall include personnel skilled in the prevention, detection and deterrence of fraud; knowledgeable in public work and construction investigations, or claims negotiations; and preferably staff shall have the appropriate certifications from the Association of Certified Fraud Examiners (CFE).

Independence

The Inspector General and OIG staff involved in performing or supervising any investigative assignment must be free from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.

Professional Care

Due professional care should be used in conducting investigations and in preparing accompanying reports; OIG investigators and support staff assigned:

- Conduct investigations in a diligent and complete manner.
- Ensure that sufficient relevant evidence is collected; pertinent issues are sufficiently resolved; and appropriate criminal, civil, contractual, or administrative remedies are considered.
- Conduct investigations in accordance with:
 - all applicable laws, rules, and regulations
 - internal policies and procedures
- Conduct investigations with due respect for rights and privacy of those involved.
- Follow appropriate methods and techniques used in each investigation as set forth by the Inspector General as appropriate for the circumstances and objectives.
- Gather and report all information in a fair, unbiased manner.
- Reflect at all times the high standards expected of the OIG's staff.
- Conduct the investigations in a timely manner.
- Conclude investigations with accurate and complete documentation.

5.2 Investigation Guidelines

Quality Control

The OIG ensures quality and expedites the progress of investigations. Proper supervision will be exercised from the start of such work to its completion. Supervisors shall satisfy themselves that investigation staff clearly understands their assigned tasks before starting the work. Team members should work cooperatively with each other and their supervisors to understand not only what work they are to do and how they are to proceed, but why the work is to be done and what they are expected to accomplish. Supervisory reviews determine that:

- Evidence adequately supports any referrals for possible criminal, civil, or administrative action, findings, conclusions, and recommendations.
- Investigation objectives are met.
- Investigative plans are followed, unless deviation is justified and authorized.

Planning

Investigative work shall be adequately planned to ensure that all investigative issues are clarified in advance of the investigation.

The OIG planning process includes the preparation of a written investigative plan, that includes the investigation objectives, specific steps to be taken, and a review of all related issues (i.e., whistleblower information, etc.) to assure the efficiency and effectiveness in the investigative process.

Data Collection and Analysis

Information and data gathered during an investigation shall be carefully documented and organized relative to case objectives.

- Appropriate investigative techniques are chosen and employed to ensure that the data gathered is sufficiently reliable for making judgments regarding the matters being investigated.
- Sources of investigative information are documented in sufficient detail to provide a basis for assessing its reliability. Such documentation addresses pertinent questions related to the objectives of the investigation and provides information needed to determine the facts relative to potential violations of laws, rules, regulations, policies and procedures.
- Data gathered and analyzed as part of the investigation shall be accurately interpreted, logically presented, and maintained in the investigative case file. The basis and support for the results of investigations shall be carefully organized and described in the investigative case file.

Evidence

Evidence is collected based on the type of issue, incident, allegation and/or other reporting. At various stages, the Inspector General will direct the collection of evidence to ensure reasonable bases for the investigative findings and conclusions. Prior to the conclusion of the findings, a review of the investigation may warrant additional documentation, etc. to ensure the investigation is accurate.

- Evidence is sufficient if there is enough of it to support the report's findings.
- Evidence used to support findings is relevant if it has logical, sensible relationships to those findings.
- Evidence is competent to the extent that it is consistent with fact (valid).

Timeliness

Investigations shall be conducted in a timely manner and an estimate of the amount of time required for the investigation will be completed prior to the start of an investigation and approved by the Inspector General before proceeding. All adjustments to the schedule are reported to the Inspector General in a timely manner.

Reporting

Investigative activities shall result in a written report and/or timely referral for civil litigation or criminal prosecution. All reports shall present factual data accurately, fairly, and objectively, and present the results of an investigation in a persuasive manner. Investigative report language should be clear and concise, recognizing that some assignments deal with highly technical or sensitive material and should be written in terms that are intelligible to informed professionals.

Confidentiality

The OIG shall establish and follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information to the extent permitted by the law.

Prior to starting an investigation, investigators are to be fully knowledgeable of the OIG's protocols regarding safeguarding the identity of confidential sources, specifically as it relates confidentially of Whistleblower Program informants. All issues of confidentiality are to be immediately brought to the attention of the Inspector General.

Follow-Up

Appropriate follow-up to administrative or systemic issues identified by investigators should be performed to assure that any recommendations made to the Chancellor and BOT are adequately considered and properly addressed.

Recommendations are documented in the case management system and the OIG shall issue follow-up letters to the District at approximately 6 and 12-month intervals in order to obtain the status of all recommendations for reporting to the Chancellor and Board of Trustees.

5.3 Investigation Reports and Other Documentary Material

Reports of Investigations

At the conclusion of the investigation, a report is prepared that summarizes the facts disclosed during the course of the investigation and may identify recommended actions. Investigation reports are distributed to the Chancellor, Board of Trustees, Deputy Chancellor, Facilities Executive and District General Counsel, as appropriate. Reports and investigatory materials are not subject to review or comment by the District prior to issuance of the final investigation report by the Inspector General.

Public Summary

In the interest of accountability, upon conclusion of an investigation, the Inspector General shall issue an investigation report public summary ("Public Summary"). The Public Summary is the excludes information whose disclosure is expressly prohibited by law; the identities of whistleblowers, witness statements, and other materials that have been acquired by the Office of the Inspector General in confidence and that are protected by the official information privilege; records pertaining to pending litigation involving the LACCD; material from personnel, medical and similar files, the disclosure of which would constitute an unwarranted invasion of privacy; and any other information for which the public interest in maintaining its confidentiality clearly outweighs the public interest in disclosure.

The Public Summary shall be delivered to the Chancellor and Board, and may be forwarded to parties affected by or involved in the investigation, as appropriate.

Investigatory Materials

In light of the purpose of the Inspector General as stated in Board Rule 17300, the records of the Inspector General are presumptively deemed investigatory records and are therefore exempt from disclosure under the California Public Records Act. However, materials provided to the Board of Trustees for a matter that will be discussed in public session must be made available contemporaneously to the public as required by the Ralph M. Brown Act. Materials that relate to potential or existing litigation, employee privacy, or other matters exempt from disclosure or

subject to a lawful closed session discussion shall not be subject to public disclosure except as required by law.

Cooperation In Investigations

It shall be the duty of every employee, contract professional, or board member to cooperate with the Inspector General in any investigation undertaken pursuant to Board Rule 17300.

Retaliation Prohibited

No employee, consultant, vendor, student or Trustee shall retaliate against, punish, or penalize any person for complaining to, cooperating with, or assisting the Inspector General in the performance of his or her duties. Any employee, consultant, vendor, student or trustee who violates the provisions of this section shall be subject to disciplinary action, in accordance with the due process provisions associated with his or her position.

Referrals of Investigations

Upon making a determination that alleged misconduct may involve possible criminal conduct, the Inspector General, in consultation with the Chancellor, may refer complaints regarding such misconduct to the appropriate law enforcement authority.

6.0 Reviews, Inspections and Evaluations

The Office of the Inspector General (OIG) conducts reviews, inspections or evaluations of the LACCD Bond Program to improve agency and Bond Program policies and procedures.

Unlike audits, which are primarily utilized for Bond Program processes related to financial records and accounts, the OIG conducts reviews to monitor program compliance, measure performance, and assess the efficiency and effectiveness of specific Bond Program areas, or individual projects, in order to provide LACCD factual and analytical information for Bond Program decision-making.

6.1 Quality Standards for Reviews, Inspections and Evaluations

This section provides the quality standards and guidelines on conducting reviews, inspections or evaluations (“reviews”) as recommended by the Association of Inspectors General “*Quality Standards for Inspections, Evaluations, and Reviews*”.

Reviewer Qualifications

The OIG assigns individuals to conduct the reviews that collectively possess the knowledge, skills, and experience required for each review. Appropriate reviewer qualifications for reviews, inspections or evaluations for the Bond Program, include, but are not limited to, general construction practices, California Public Contract Code, California Education Code, California Government Codes, and other required statutes applicable to Community College Districts.

Independence

The Inspector General and OIG staff involved in performing or supervising any review inspection or evaluation must be free from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.

Professional Care

Due professional care shall be used in conducting reviews, inspections and evaluations and in preparing accompanying reports; using good judgment in choosing review subjects and methodology; creating accurate and easily read working papers; and preparing reports. The reviewer’s professional care presumes a working knowledge consistent with the objectives pertinent to the operations to be examined; and obtaining, to the extent possible, a mutual understanding of the review scope, objectives, findings, and conclusions with the entity being reviewed.

Due professional care requires:

- **Standards**—The OIG and staff shall follow the AIG’s professional standards and comply with applicable standards of conduct. If issues of possible illegal behavior arise, OIG staff shall promptly present such information to the Inspector General; who in turn shall inform the Chancellor, the Board of Trustees, and LACCD General Counsel. In conducting reviews, staff shall employ the methods of inquiry most appropriate for the object of study; the work of others, previous LACCD Bond Program audit reports, shall be included if, to the extent feasible, they satisfy

themselves of the quality of the work by appropriate tests or by other acceptable means.

- **Thoroughness**—Reviews shall be conducted in a diligent and complete manner, and reasonable steps shall be taken to ensure pertinent issues are sufficiently resolved and that all appropriate criminal, civil, contractual, or administrative remedies are considered.
- **Legal Requirements**—Reviews shall be initiated, conducted, and reported in accordance with all applicable laws, rules, and regulations.
- **Appropriate Techniques**—Methods and techniques used in each review and/or inspection and evaluation shall be appropriate for the circumstances and objectives.
- **Objectivity**—Evidence shall be gathered and reported in a fair, unbiased, and independent manner to convince the report user of the validity of the conclusions and recommendations made during the inspection, evaluation, or review.
- **Ethics**—At all times the actions of OIG staff shall conform to the LACCD Code of Conduct and other standards of conduct expected for an Inspector General and OIG staff.
- **Timeliness**—Work shall be conducted and reported with due diligence and in a timely manner while recognizing the individual complexities of each case or project situation. Reports should follow timelines set in the Annual Work Plan and schedules.
- **Accurate and Complete Documentation**—Report findings, conclusions, and recommendations shall be supported by adequate documentation; work papers related to reviews shall be maintained in the case management system or other electronic document storage system utilized by the OIG.
- **Coordination**—Appropriate OIG staff should coordinate the results of the reviews with the Inspector General and LACCD officials as appropriate.

6.2 Review, Inspection, and Evaluation Guidelines

Reviews performed by the Inspector General for the LACCD Bond Program constitute the primary area of work appropriate to the OIG's mission and authority.

Quality Control

Reviews shall be performed to ensure that the evidence supports findings, conclusions and recommendations; that review objectives are met; and that the review's written work plan is followed, unless deviations are noted, justified and authorized by the Inspector General.

Planning

Review work is to be adequately planned to ensure that the area for review is researched in order to clarify and adequately address issues in a written work plan. Research, design, and coordination should be thorough enough, within the time constraints of the assignment, to assure that work plan objectives are met and to ensure that appropriate care is given to coordinating

inspection, evaluation, or review work to avoid duplication of effort. The following guidelines shall be considered:

- **Research**

Review research includes a review, consistent with the work objectives, of existing data; applicable laws, policies and regulations; other analytic work; discussions with LACCD Bond Program management and staff; and literature research. The results of the research will be documented in the working papers and will be used to develop an individual work plan for the specific type of work to be undertaken.

- **Work Plan**

A written work plan should be developed that clearly defines the purpose and scope of the inspection, evaluation or review; the areas and/or potential issues to be addressed; the methodologies to be used; and the manner in which the work will be conducted. The plan will be documented in the working papers and used as the basis for organization of documentation.

- **Coordination**

Work plan development includes coordinating the planned activities with other inspection, audit, and investigative entities as well as appropriate organizations that could be affected by the activities. Such coordination is necessary to determine the existence of potential ongoing work being conducted by other LACCD entities (i.e., non-bond Internal Audit Department) and to determine the effect of their activities upon the work being planned. Coordination efforts will be documented in the working papers.

Review Planning Approach and Process

The review planning as well as the performance of the review work shall follow the process outlined herein.

- **Development of Review Scope of Work**

All reviews undergo a meeting to develop the scope of work and an examination of all potential issues prior to notification to LACCD Bond Program management or other LACCD parties.

- **Review Notification**

The OIG will notify the District and Bond Program staff in writing that a review is scheduled to start. The notification shall include a date for an entrance conference and request for documents required. The OIG shall communicate with Bond Program staff using the “Communication Protocol” established by BuildLACCD.

- **Entrance Conference**

A meeting is held to inform the District and Bond Program staff of the purpose, objectives, and scope of the review and methodology to be followed. It also identifies any additional scope required.

- **Review Field Work**

Fieldwork involves the collection, evaluation, review, and analysis of data relevant to the program, process, activity, or function selected for review. Fieldwork shall be performed in a manner that addresses the review and/or inspection and evaluation objectives. Fieldwork shall be documented as work papers supporting the final report.

- **Interim Findings and Recommendations**

Any finding(s) and proposed recommendation(s) shall be submitted to the District and Bond Program staff for review and comment prior to issue of the final report. The District and Bond Program staff shall be allowed a timeframe, usually 14 calendar days, to review and provide the OIG with a written response to its finding(s), conclusion(s), and/or recommendation(s).

- **Draft Report**

The District and Bond Program staff shall be provided with the draft report for final review and comment. The District and Bond Program staff's written comments to any tentative finding(s) and/or recommendation(s) will be included (verbatim) in the final report.

- **Exit Conference**

A formal conference is held with District and Bond Program staff to discuss and resolve outstanding issues and correct any misinterpretations or misunderstanding of facts. For reviews considered confidential or privileged (attorney-client) the exit conference may be limited to the Chancellor, Board of Trustees, and/or General Counsel.

- **Final Report**

A final report, that incorporates all resolved issues or clarifies misinterpretations and documents the Inspector General's finding(s) or opinion(s), is issued after the exit conference. Any remaining unresolved issues regarding any review findings or recommendations should be noted.

- **Review Follow-up**

Appropriate follow-up shall be performed to ensure that actions and recommendations are adequately considered and properly addressed. Recommendations presented as part of an inspection, evaluation or review to the Chancellor and the Board of Trustees will include a follow-up report by the Inspector General at the appropriate Board Meeting.

Data Collection and Analysis

Data shall be carefully documented and organized, and lead to a reasonable basis for conclusions. Review work is to be adequately planned to ensure that the area for work is researched in order to clarify and adequately address issues in a written work plan. The basis and support for findings should be carefully organized and described in supporting documentation.

Qualitative and quantitative information gathered and analyzed in an inspection, evaluation, or review should be appropriately and logically presented in working papers to ensure accurate interpretations.

Sources of information should be described in the supporting documentation in sufficient detail so that the adequacy of the information, as a basis for conclusions, can be assessed. Information should be of such scope, and selected and analyzed in such ways, as to address pertinent questions about the objectives of the inspection, evaluation, or review and be responsive to the informational needs and interest of specified audiences.

Evidence

Sufficient, competent, and relevant evidence is to be obtained to afford a reasonable basis for review findings and conclusions. The OIG reviewer shall ensure that:

- Evidence is sufficient if there is enough of it to support the report's findings.
- Evidence used to support findings is relevant if it has logical, sensible relationships to those findings.
- Evidence is competent to the extent that it is consistent with fact (valid).

Timeliness

Reviews shall be conducted in a timely manner and the OIG Annual Work Plan include scheduled review report completion dates. The OIG shall ensure that the Chancellor is updated monthly; and the Board of Trustees updated no less than quarterly on the progress and findings of all reviews, inspections and evaluations.

Fraud and Other Illegal Acts

The OIG staff engaged in reviews has a responsibility to be alert for indications of illegal activity in the course of conducting their work. If during, or in connection with a review, inspection, or evaluation, staff becomes aware of illegal acts, or indications of such acts, they shall promptly present such information to their supervisor and Inspector General for review and possible referral to the appropriate investigative office.

Confidentiality

The OIG shall follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information; appropriate procedures include the redaction of all confidential or privileged material from the final audit report.

Follow-up

Review recommendations are documented in the case management system. The OIG shall issue follow-up letters order to obtain the status of all recommendations and corrective actions by Bond Program management and report updates to the Chancellor and Board of Trustees.

6.3 Review Reporting

Reviews should result in a timely written report to appropriate officials. All reports should present factual data accurately, fairly, and objectively, and present findings, conclusions and recommendations in a persuasive manner.

Review Reporting Guidelines

Review reports in draft form shall be distributed to the District and Bond Program Manager in order to solicit comments and management responses. All responses are incorporated into the final Review Report, which is presented to the Board of Trustees in public session, and copies distributed to the Chancellor, Board of Trustees, Deputy Chancellor, Facilities Executive, District General Counsel, and Bond Program Manager. All review reports are posted to the OIG website and are available to the public.

Report language should be clear and concise, recognizing that some assignments deal with highly technical material and should be written in terms intelligible to informed professionals. The OIG should solicit pertinent views and comments of appropriate officials on the content of the report. Written reports resulting from OIG reviews should be distributed in a timely manner to appropriate officials responsible for taking action in response to report findings and recommendations.

Report Recommendations

Reports shall include recommendations for the Chancellor, Board of Trustees, and Bond Program Management to take immediate and appropriate action. Upon conclusion of a review, inspection, or evaluation, and in the interest of accountability, the Inspector General shall issue follow-up letters to the District at approximately 6 and 12-month intervals in order to obtain the status of all recommendations and corrective actions by Bond Program management, in order to report to the Chancellor and Board of Trustees.

7.0 Audits

The audits performed by the OIG related to its mission and objectives will primarily include, but are not limited to:

- Audits of Bond Program processes related to financial records and accounts (*The LACCD Bond Program mandated Bond Financial and Performance Audit per Proposition 39 are performed by outside independent audit firms and are not part of the OIG scope of work or authority*)
- Performance Audits to review compliance with applicable laws and regulations; or to evaluate economy and efficiency of operations.

The audits conducted by the OIG shall be conducted in accordance with *Government Auditing Standards* (GAGAS). GAGAS requirements presented in this section are in summary form only for the purpose of providing general understanding of the OIG audit process; Auditors shall refer to *Yellow Book* standards to conduct audits.

The auditor shall refer to “*Yellow Book*” paragraphs 3.31 to 3.39 for additional guidance on using professional judgment. The auditor shall document significant decisions affecting the audit objectives, scope, and methodology as well as findings, conclusions, and recommendations resulting from professional judgment.

7.1 General Audit Guidelines

Audit Supervision

This section describes the level of audit supervision required to ascertain that all audit and review engagements conducted are properly supervised in accordance with GAGAS. Each level of audit staff has responsibilities for the quality of audits and reviews engagements performed by the OIG. The level of audit staff needed for each audit may include at least two staff levels based on the OIG’s discretion. The responsibilities of each level of audit staff with respect to the engagements are as follows:

- **Inspector General**—The Inspector General is responsible for securing resources to perform the audits or reviews and ensuring that the work is performed in accordance with the applicable standards. The Inspector General is responsible for approving and assigning the audit projects, as well as approving and signing the final audit reports.
- **Audit Manager**—The Audit Manager is responsible for planning the audits, properly supervising the daily work of the auditors, monitoring the status of the projects, performing detailed review of work papers and reports, and ensuring that the work complies with the applicable auditing standards.
- **Auditor/Senior Auditor**—The auditors are responsible for planning the audit, performing fieldwork, and drafting the audit report in accordance with the applicable auditing standards.

Planning the Audit

Auditor shall adhere to “*Yellow Book*” paragraphs 7.06 to 7.51, which describe the standards and guidance that is applicable to planning a performance audit, summarized herein:

- The first GAGAS standard of fieldwork for performance audits is: auditors shall adequately plan and document the planning of the work necessary to address the audit objectives.
- Auditors shall plan the audit to reduce audit risk to an appropriate level in order to provide reasonable assurance that the evidence is sufficient and appropriate to support the auditor's findings and conclusions.
- In planning the audit, the auditor shall assess significance and audit risk and apply these assessments in defining the audit objectives and the scope and methodology to address those objectives.
- Planning is a continuous process throughout the audit. Auditors may need to adjust the audit objectives, scope, and methodology as work is being completed.

Gather Information

The planning phase begins with the auditor's gathering of information that will allow the auditor to:

- Gain an understanding of the subject to be audited.
- Assess the feasibility of achieving the audit objective.
- Review with LACCD and Bond Program management the value of the proposed audit.
- Identify criteria and risks. Utilize results from the Annual Bond Program Risk Assessment audit performed per the Annual Work Plan by the OIG.

The auditor may gather information by:

- Reviewing the results, findings and recommendations from previous audits that are significant to the current objectives [GAS 7.36].
- Considering legal and regulatory requirements, contract provisions or grant agreements, potential fraud or abuse.
- Reviewing LACCD's Bond Program policies and procedures, operating manuals, organization charts, long-range and short-range goals and,
- Performing research on the Internet.

Gain an Understanding and Assess Risk

The auditor shall gather information in order to gain an understanding of the following areas regarding the audited entity or program, and assess audit risk and significance accordingly:

- The nature and profile of the program and the needs of potential users of the audit report (see “*Yellow Book*” paragraphs 7.13 to 7.15);
- Internal control as it relates to the specific objectives and scope of the audit (see “*Yellow Book*” paragraphs 7.16 to 7.22);
- Information systems controls for purposes of assessing audit risk and planning the audit within the context of the audit objectives (see “*Yellow Book*” paragraphs 7.23 to 7.27);
- Legal and regulatory requirements, contract provisions or grant agreements, potential fraud, or abuse that are significant within the context of the audit objectives (see “*Yellow Book*” paragraphs 7.28 to 7.35); and
- And the results of previous audits and attestation engagements that directly relate to the current audit objectives (see “*Yellow Book*” paragraphs 7.36).

Document Risk Assessment

The auditor shall perform and document their risk assessment after consideration of the areas discussed above. The auditor shall use professional judgment in performing and documenting risk assessment. The documentation of risk assessment may be in the form of a risk assessment matrix or memo.

The following is guidance on risk assessment that the auditor may also consider:

- The auditor may divide the audit universe by functional area, provider, program, strategies, control systems, roles and activities, and assess the vulnerability and auditability of each division.
- Vulnerability/final risk is a factor of inherent risk (risk without controls) and control risk (risk with controls).
- A program is most vulnerable when inherent risk is high and control risk is also high (i.e., controls are weak).
- List of inherent risks—death, injury, shame, loss of money, non-achievement of goals.

Choose Methodologies

After the objectives have been established, the auditor shall choose methodologies to gather sufficient, appropriate evidence to address the audit objectives and reduce audit risk to an acceptable level.

The audit methodologies are the techniques used in gathering evidence. They describe the nature and extent of audit procedures for gathering and analyzing evidence to address the audit objectives. The types of audit evidence include physical evidence, documentary evidence, and

testimonial evidence. In choosing methodologies, the auditor shall be mindful of the inherent weakness of the type of evidence.

The auditor may consider conducting a brainstorming session with the audit team for the purpose of choosing methodologies. During the brainstorming session, members of the team shall be encouraged to present their ideas. After a mass of ideas have been generated, the team can eliminate those that are not practical because either they cost too much time or money to perform, or they do not gather strong evidence, or they do not answer the audit objectives.

Identify Criteria

The auditor shall identify the criteria for the audit. Criteria represents the laws, regulations, contracts, grant agreements, standards, measures, expected performance, defined business practices, and benchmarks against which performance is compared or evaluated in the audit. Criteria in a performance audit may include purpose or goals, policies and procedures, technically developed standards or norms, expert opinions, prior periods' performance, defined business practices, contract or grant terms, and performance of other entities or sectors used as defined benchmarks.

The auditor shall use criteria that are relevant to the audit objectives and permit consistent assessment of the subject matter. In addition, the auditor shall consider obtaining the audited entity's agreement on the criteria at this stage, in order to increase the likelihood of their acceptance of any related audit findings and recommendations when the audit is completed.

Identify Sources of Audit Evidence

For a performance audit, the auditor needs to gather sufficient and appropriate evidence to provide a reasonable basis for their findings and recommendations. (See “*Yellow Book*” paragraphs 7.55 through 7.71 for GAGAS standards concerning evidence.) Therefore, the auditor shall identify potential sources of information that could be used as evidence at the planning stage. The auditor shall determine the amount and type of evidence needed to obtain sufficient, appropriate evidence to address the audit objectives and adequately plan audit work.

If the auditor believes that it is likely that sufficient, appropriate evidence will not be available, they may revise the audit objectives or modify the scope and methodology and determine alternative procedures to obtain additional evidence or other forms of evidence to address the current audit objectives.

The auditor shall also evaluate whether the lack of sufficient, appropriate evidence is due to internal control deficiencies or other program weaknesses, and whether the lack of sufficient, appropriate evidence could be the basis for audit findings.

Using the Work of Others

The auditor shall determine whether other auditors have conducted, or are conducting, audits of the Program that could be relevant to the current audit objectives. The results of other auditors' work may be useful sources of information for planning and performing the audit. If other auditors have completed audit work related to the objectives of the current audit, the current auditor may be able to use the work of the other auditors to support findings or conclusions for the current audit and, thereby, avoid duplication of efforts.

If the auditor uses the work of other auditors, the auditor shall perform procedures that provide a sufficient basis for using that work. The auditor shall:

- Obtain evidence concerning the other auditors' qualifications and independence.
- Determine whether the scope, quality, and timing of the audit work performed by the other auditors is adequate for reliance in the context of the current audit objectives.

Procedures that the auditor may perform in making this determination include reviewing the other auditors' report, audit plan, or audit documentation, and/or performing tests of the other auditors' work. The nature and extent of evidence needed depends on the significance of the other auditors' work to the current audit objectives and the extent to which the auditor will use that work.

Work of Specialists

Some audits may necessitate the use of specialized techniques or methods that require the skills of a specialist. If the auditor intends to use the work of specialists, the auditor shall:

- Obtain an understanding of the qualifications and independence of the specialists. Evaluating the professional qualifications of the specialist involves the following:
 - The professional certification, license, or other recognition of the competence of the specialist in his or her field, as appropriate.
 - The reputation and standing of the specialist in the views of peers and others familiar with the specialist's capability or performance.
 - The specialist's experience and previous work in the subject matter.
 - The auditor's prior experience in using the specialist's work.
- Document the nature and scope of the work to be performed by the specialist, including:
 - The objectives and scope of the specialist's work.
 - The intended use of the specialist's work to support the audit objectives.
 - The specialist's procedures and findings so they can be evaluated and related to other planned audit procedures.
 - The assumptions and methods used by the specialist.

Develop Planning Memo and Audit Program

After the auditor determines the nature, timing, and extent of the audit procedures to be performed based on their risk assessment, the auditor shall prepare a planning memo and a detailed audit program. The Audit Supervisor shall approve both the planning memo and the audit program.

Planning Memo

The planning memo shall outline the background information, the audit's scope and objectives, the methodologies, and the timeframe for the audit.

Audit Program

The audit program shall include a detailed description of the audit procedures to be performed in relation to the audit objectives. In writing the audit procedures for the audit program, the auditor shall consider the following:

- Make sure the audit procedure is a manageable size.
- The audit procedure is cost beneficial to perform.
- The audit procedure is clearly related to the audit objective.
- The audit procedure contains a clear action verb, such as *scan*, *substantiate*, and *test*.
- The audit procedure describes the time period/scope.
- The audit procedure indicates the source of information.
- The audit procedure names the subject examined.

Because planning is a continuous process, the auditor shall continuously evaluate the adequacy, propriety, and usefulness of the audit procedures in relation to the audit objectives, and reassess time requirements as necessary, as the audit progresses. If anytime during the audit the auditor believes the program needs additional steps to answer audit objectives or determine the significance of a problem, they shall relay this information to the Audit Supervisor. Supervisors shall thoroughly consider the changes and authorize revisions to the program accordingly and review with the Inspector General. Similarly, the auditor shall recommend curtailing or omitting unnecessary or unproductive audit steps. All approved changes shall be incorporated into the audit program so that the program will accurately show the status of work to be performed and the required time frames.

7.2 Audit Reporting

Written audit reports shall describe the work's objectives, scope, and methodology, and state that the work was done in accordance with *Government Auditing Standards* (GAGAS).

Audit reports in draft form shall be distributed to the District and Bond Program management in order to solicit comments and responses. All responses are incorporated into the final Report of Audit, which is presented to the Board of Trustees in public session, and copies distributed to the Chancellor, Board of Trustees, Deputy Chancellor, Facilities Executive, District General Counsel, and Bond Program Manager. All Reports of Audit shall fully comply with all privacy and freedom of information restrictions; and shall be posted to the OIG website for accessibility by the public.

Audit Report Recommendations

Reports of Audit shall include recommendations for the Chancellor, Board of Trustees, and Bond Program management to take immediate and appropriate action. Upon conclusion of an audit, and in the interest of accountability, the Inspector General shall issue follow-up letters to the District at 6 and 12-month intervals in order to obtain the status of all recommendations and

corrective actions by Bond Program management, in order to report to the Chancellor and Board of Trustees.

8.0 Whistleblower Program

The OIG maintains a Whistleblower Program and Hotline for reporting allegations of fraud, waste, or abuse related to the Bond Program. The Whistleblower Program encourages contractors, consultants, employees, and the public to speak up about any issues related to the LACCD Building Program without fear of reprisal.

The Whistleblower Hotline is available 24 hours a day, seven days a week and is operated by a third party service in order to maintain confidentiality.

The objective for utilizing the Whistleblower Hotline is to provide as much detailed information as possible concerning the allegation(s), including:

- The particular facility or office involved.
- A detailed description of the alleged misconduct or policy violation(s).
- The effect of the wrongdoing, dollars lost, delay produced, etc.
- The date(s) when the event(s) occurred.
- The identity of any witness(es) to the event(s).
- Copies of relevant documents that support the allegation.
- Whether anyone else has already reviewed the allegation.
- An address and telephone number of a named complainant and whether the complainant wishes confidentiality.

Users have a choice whether to provide their name, phone and e-mail address, along with a preferred method and time for contact. Those persons who wish to remain anonymous may do so by omitting all personal information from their submittal. To the extent permitted by law, the Office of the Inspector General will treat all information as confidential including the identity of persons coming forward to file reports.

Filing a Complaint

- Persons are able to report misconduct and file a complaint by any of the following methods. Calling the Whistleblower Hotline and faxing the Whistleblower Form are the two options that allow the complainant to maintain anonymity.
 - Phone the OIG Whistleblower Hotline (Toll Free): (800) 851-3699.
 - Fax the Whistleblower Form: (631) 548-9731.
- Mail the OIG Whistleblower Form (<http://laccd-oig.org/whistleblower.htm>) LACCD Office of the Inspector General, 811 Wilshire Blvd., Suite 275 Los Angeles, CA 90017.
- Email the Whistleblower Form to OIG@laccd-oic.org.

Incident Processing

Upon receipt of a specific report or tip alleging fraud, waste, abuse, or misconduct, the OIG may take any one of the following actions:

- Open an investigation, review or audit;
- Refer the matter to General Counsel or Internal Audit (non-bond related) for appropriate review and action;
- Acknowledge within 72 hours to the person reporting the incident that the OIG is in receipt of the incident;
- Log the incident in the case management system;
- Hold in abeyance until further, specific details incidences or allegations with limited specificity or merit.