Manual Part: Governance (GO)	Policy Number: GO3PO	Alberta Policing Standards:

Internal Audit Policy

Purpose:

To provide guidance to EPS operations and management regarding the internal audit function.

Statement of Principle:

Internal audit is an independent, objective, assurance and advisory function designed to add value and improve operations. Audit assists the EPS by examining and evaluating the effectiveness of risk management, control and governance processes. Internal audit reports functionally to the Edmonton Police Commission and administratively to the Chief of Police.

Policy Statement:

Management is to ensure that auditors are provided full access to relevant records, databases, workplaces and employees to conduct their work.

Management is to respond to audit recommendations by providing a written response to audit reports that appropriately address the recommendations and findings.

Management is ultimately responsible for implementing a system of internal controls that provides reasonable assurance pertaining to:

1. the adequacy, reliability, and integrity of financial and operational information,
2. compliance with policies, procedures, laws, and regulations,
3. safeguarding of assets, and
4. economic and efficient use of resources.

The information identified in this Internal Audit Policy has been deemed information that is relevant to the wider EPS membership. Specific auditing procedures and additional information can be obtained directly from the Audit & Risk Branch.

Review:	Revision Date:	No.:
	2015 January 05	
Cyclical Review Completed	**2025 August 26**	

Related Information:

Additional Info:	Edmonton Police Commission and Edmonton Police Service Internal Audit Charter – September 2024