3-04/040.20 - Organizational Independence

The Captain of AAB reports directly to the Sheriff. All audits and non-audit functions shall be authorized by the Sheriff or his designee.

In order to maintain the objectivity and independence of its staff, AAB personnel shall not have direct responsibility or authority over any of the activities or operations they audit. AAB is prohibited from developing and installing Department policies and procedures pertaining to audits.

AAB staff may assist the Department in an advisory capacity to evaluate existing or planned operating systems, controls, policies, and related procedures. AAB may also assist in making recommendations for modifications and improvements.