

Introduction

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- **Mission Statement**

The mission of the Audit and Accountability Bureau (AAB) is to provide an independent, objective, thorough analyses designed to assess and improve our policies, procedures, and practices. AAB supports the Department in accomplishing its objectives by undertaking systematic disciplined audits and non-audit functions in the effectiveness of the Department's risk management, internal controls, and governing processes. In doing so, AAB assists in bringing transparency and accountability to the Department's operations and management.

Manual of Policies and Procedures, Section 3-04/040.00, Audit and Accountability Bureau

- **Authority and Responsibilites**

AAB is granted Departmental internal oversight authority by, and reports directly to, the Sheriff. AAB is granted complete access to all Department records (manual or electronic), physical properties, and personnel relevant to audits and non-audit functions, including but not limited to all search warrants, confidential informant packages, arrest and incident reports, complaint inquiries, criminal investigations, administrative investigations, use of force investigations, electronic communications, personnel records, and any documents deemed necessary. All documents and information provided to internal auditors during an audit will be handled with confidentiality and due consideration.

Manual of Policies and Procedures, Section 3-04/040.10, Authorization

The Audit and Accountability Bureau shall, at the direction of the Sheriff or his designee: Conduct Law Enforcement Performance Audits;

- **Develop an annual audit plan;**
- **Be guided by Generally Accepted Government Auditing Standards;**
- **Conduct non-audit functions, examinations, reviews, agreed upon procedures, and special projects;**
- **Serve as a resource to other Department units in conducting audits;**
- **Review established systems, policies, and procedures to evaluate compliance with laws and regulations;**
- **Evaluate plans and actions taken to correct reported issues and concerns; and**
- **Convene Shooting Analysis Committee meetings and assess employee involved shootings and critical incidents when called upon by policy and/or the Critical Incident Review Panel.**

Manual of Policies and Procedures, Section 3-04/040.30, Responsibilities

• Confidentiality and Independence

The Audit and Accountability Bureau (AAB) adheres to the Department's Manual of Policy and Procedures (MPP), Unit Orders, and Generally Accepted Government Auditing Standards (GAGAS) pertaining to audits or other related projects, including requests from external entities. All personnel who conduct or assist with these projects are required to exercise confidentiality and be free from personal and/or external impairments to independence, which may compromise professional judgment.

The AAB conducts Audit/Projects under the guidance of the GAGAS. These professional standards, also known as the “Yellow Book,” provide a framework for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve operations and services. The GAGAS (General Requirements for Complying with Government Auditing Standards §2.15, Relationship between GAGAS and Other Professional Standards) recognizes that for performance audits, auditors may use other professional standards. This would include the International Standards for the Professional Practice Framework (IPPF), also known as the “Red Book,” and is authored by the Institute of Internal Auditors.

All projects assigned to the AAB are deemed confidential and sensitive in nature until the Unit Commander authorizes the release or publication of the information. All members of the AAB will exercise the utmost discretion and maintain the integrity of all information related to any project. Members will not disclose any information for professional or personal use without the approval of the Unit Commander or their designee. (See Attachment 1)
