

## **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)**

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