

## **Unit Order Four - Performance Audits**

### **Reference:**

**General Accepted Government Auditing Standards, July 2018**

**International Professional Practices Framework, 2017**

### **Purpose of order:**

**The purpose of this order is to establish policies and procedures in conducting performance audits and special projects in compliance with Generally Accepted Government Auditing Standards (GAGAS) and the International Professional Practices Framework (IPPF). Mandated audits on the Annual Audit Plan will be the priority unless otherwise directed by the AAB unit commander.**

### **Audit personnel duties and responsibilities:**

**The AAB unit commander is responsible for the final approval for all audits, shooting analysis, and special projects.**

**The audit team lieutenant and the head compliance officer are responsible for managing the audit team and directing the completion of the audit assignments. Auditors will conduct the audit phases, as indicated in the audit flow chart.**

**The AAB procedural manual provides comprehensive information regarding duties, responsibilities, and procedures for conducting performance audits, shooting analysis, and special projects. For further details, refer to the AAB procedural manual.**

### **Auditor Course and Auditor Mentoring Program**

**All AAB personnel shall attend the Basic Law Enforcement Performance Auditor Course, Peace Officer Standard and Training, Course: 1820-22711**

---