

## SECTION D-14

### STAFF ROTATION

It is the policy of the Internal Audit Department to have an effective rotation of staff between all types of projects performed by the Department, as resources allow. These projects include functional reviews, departmental reviews, compliance reviews, information technology reviews, investigations, special projects, management consulting projects, and assistance to external auditors. This policy covers all professional-level positions. The Executive Director is responsible for monitoring the adequacy of staff rotation within the Department. The purpose of this policy is to provide adequate diversity of assignments and cross-training to minimize any effect of turnover within the Department.