

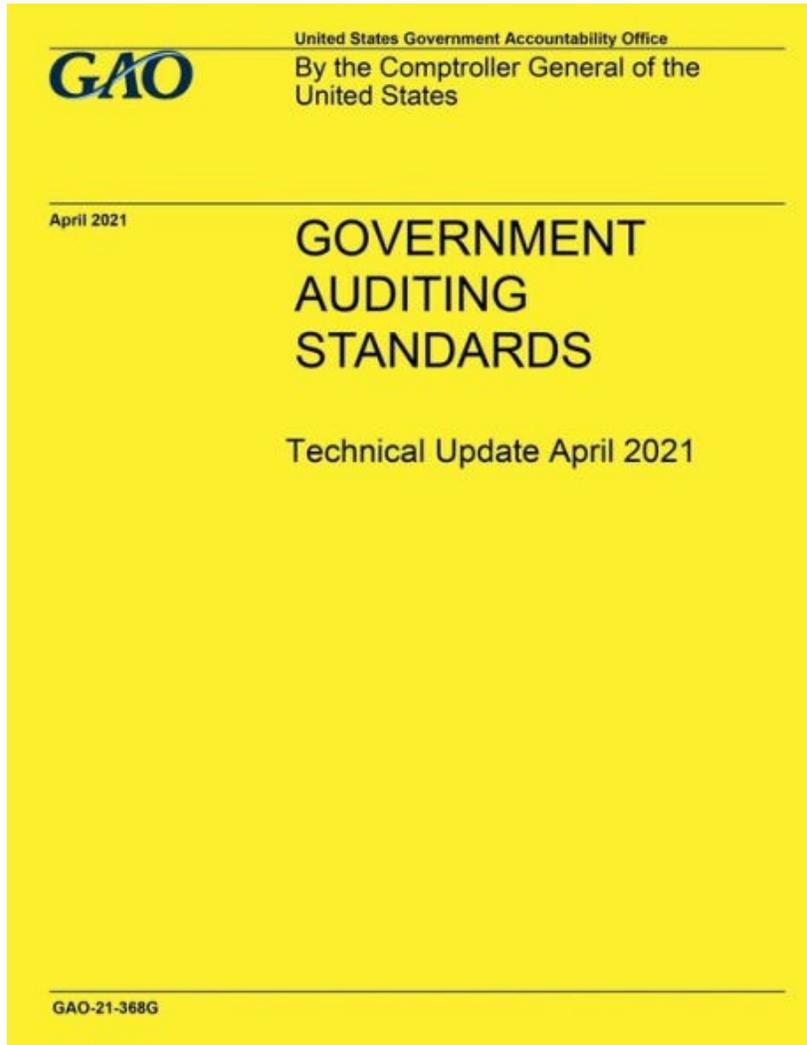
Office of the County Internal Auditor

2024 Quality Review



February 14, 2025

Government Auditing Standards



GAS 5.44

The audit organization should analyze and summarize the results of its monitoring process at least annually, with identification of any systemic or repetitive issues needing improvement, along with recommendations for corrective action.



System of Quality Control



Annual independence and compliance statements



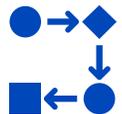
Procedures for adopting an audit plan



Minimum qualifications for staff



Procedures to document continuing professional education



Policies and procedures for conducting audits



Indexing report to evidence and second review



System of Quality Control



Engagement checklist for each audit



Review by County Internal Auditor annually



Outside peer review every three years



2024 Quality Review Results



Systems working as intended.



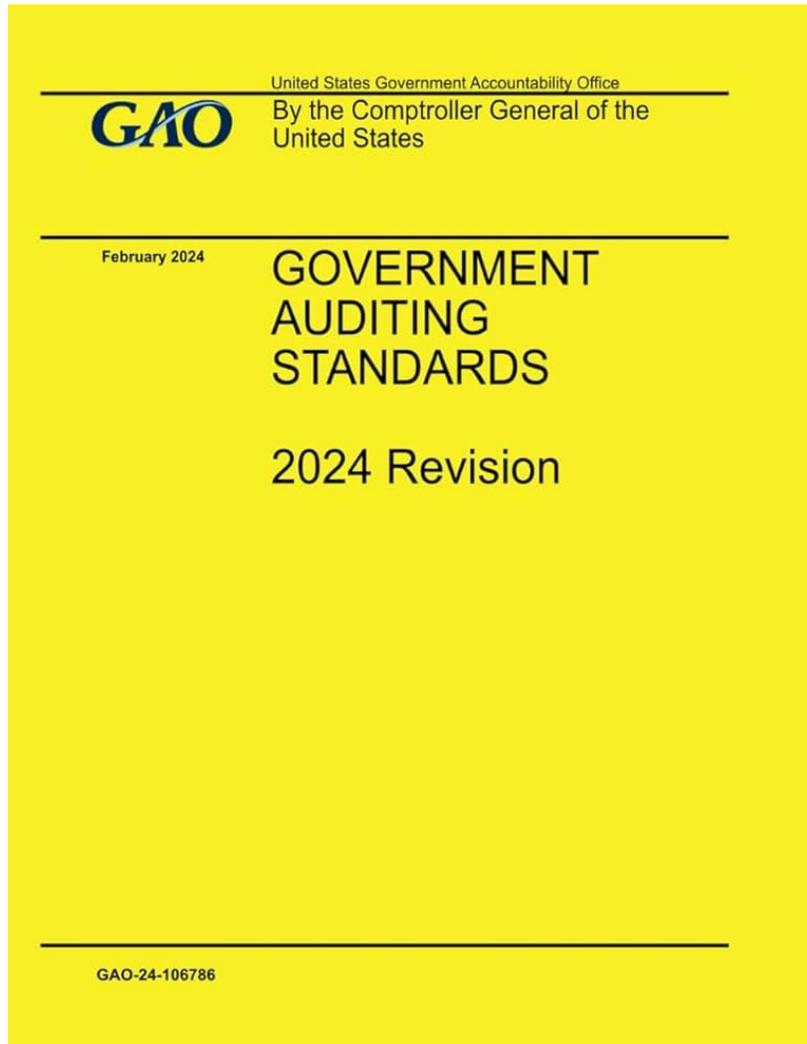
One audit missing engagement checklist. Probably due to information system transfer. Checklist conducted and audit met all requirements.



Elizabeth forgot to sign annual independence statement. Signed in January. No impairments. Created Outlook reminder.



New Government Auditing Standards



Released February 1, 2024

Implementation December 15, 2025

Risk-based approach to
quality management

**(Also thinking about risk
because of staffing changes.)**



New: Quality Management

Risk-based approach

Risks to these objectives

- Governance and leadership
- Independence, legal, and ethical requirements
- Acceptance, initiation, and continuance of engagements
- Engagement Performance
- Resources
- Information and communication

Design a system to mitigate for risks identified



Supervision

- directing and guiding staff in performing work
- complying with standards,
- staying informed about significant problems encountered during an audit,
- reviewing work performed before a report is issued,
- providing on-the-job training

GAS 8.87

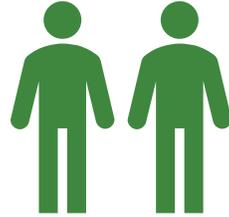


Supervision



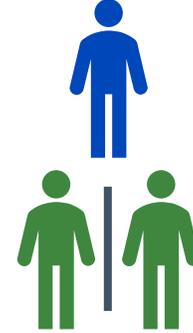
1 person
Due to
vacancy or
leave

None
Rely on
experience



2 people
(or 1.5)

Some
Rely on
each other



3 people

Good
Dedicated
Supervisor



Engagement Review

Gold standard is an **Engagement Review**.

A person not involved in the audit checks all facts and conclusions for sufficient and appropriate evidence. In large audit shops, a team may be dedicated solely to engagement review.

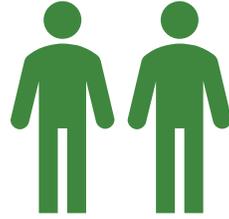


Engagement Review



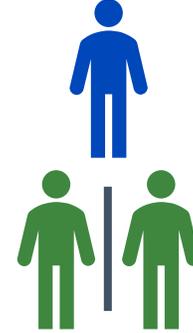
1 person
Due to
vacancy or
leave

Self review



2 people
(or 1.5)

Second
review. Not
independent



3 people

Independent
review
possible

