

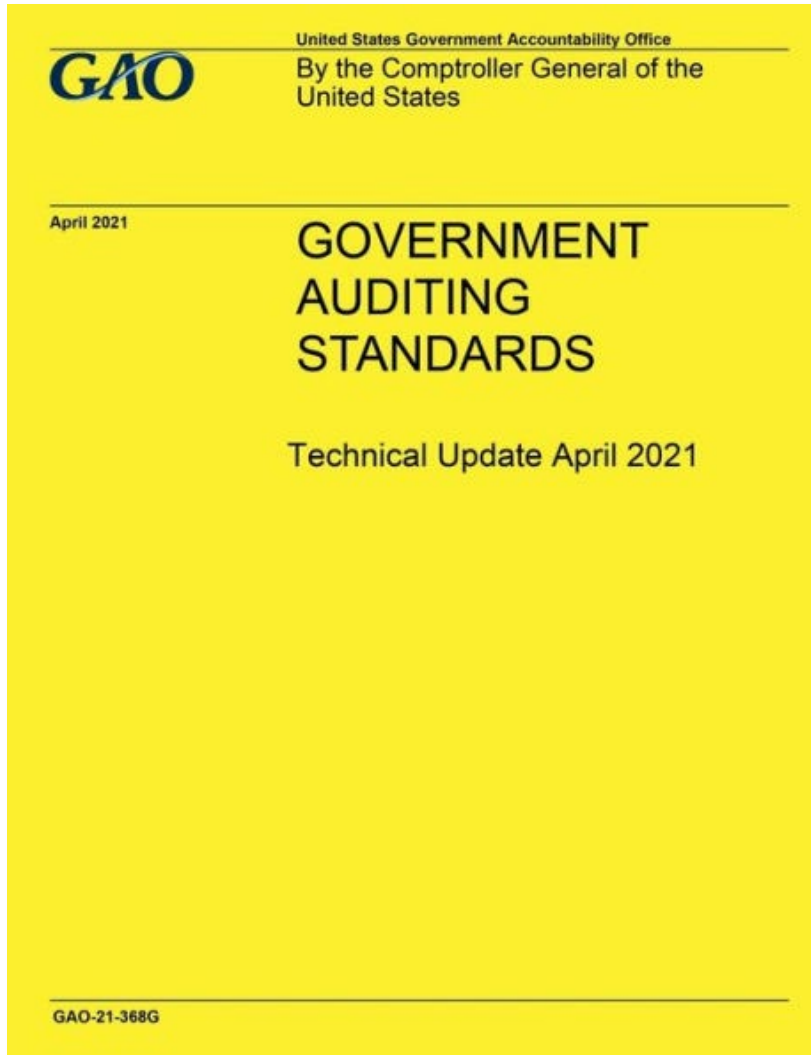
Office of the County Internal Auditor

# 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

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Annual independence and compliance statements



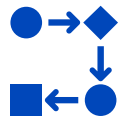
Procedures for adopting an audit plan



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

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Engagement checklist for each audit



Review by County Internal Auditor annually



Outside peer review every three years



# 2024 Quality Review Results

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Systems working as intended.



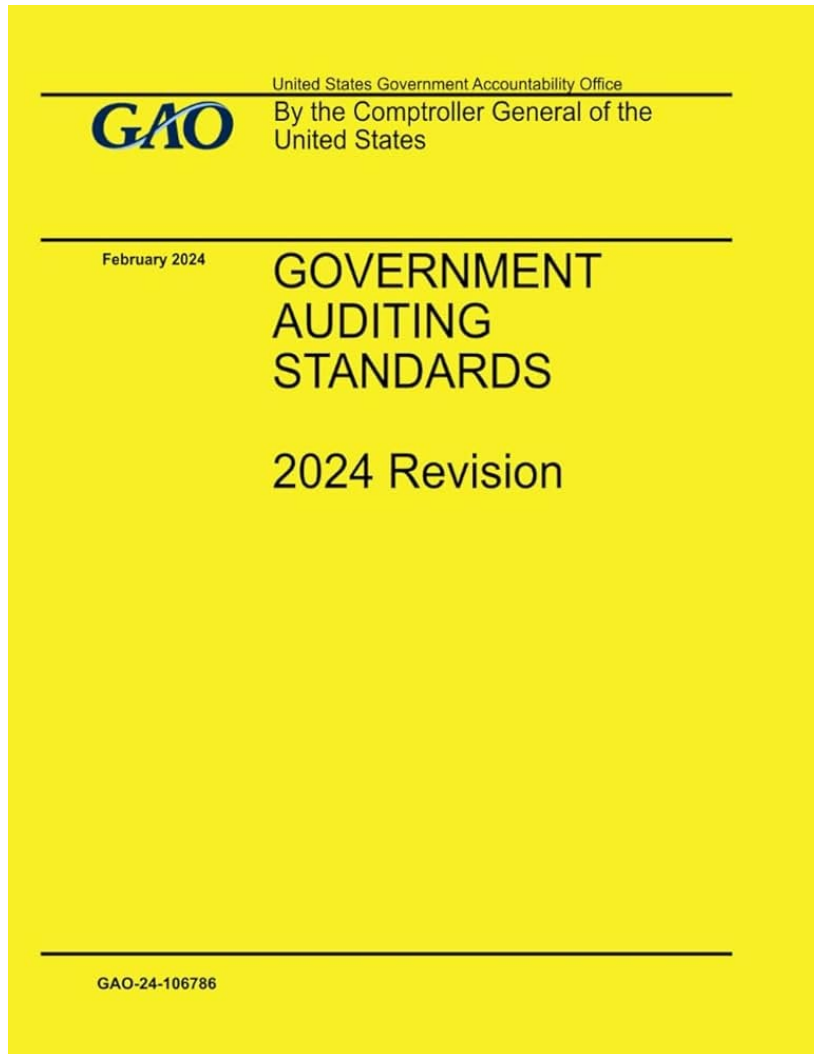
One audit missing engagement checklist. Probably due to information system transfer. Checklist conducted and audit met all requirements.



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

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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

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- 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





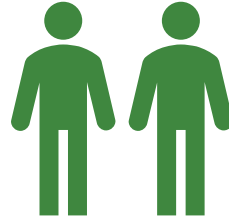
# Supervision

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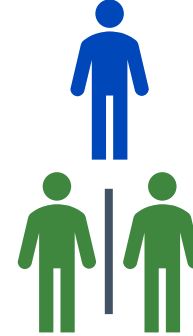
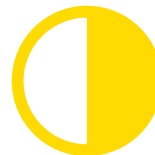
1 person  
Due to  
vacancy or  
leave

None  
Rely on  
experience



2 people  
(or 1.5)

Some  
Rely on  
each other



3 people

Good  
Dedicated  
Supervisor



# Engagement Review

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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.



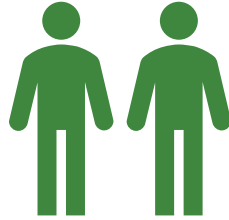
# Engagement Review

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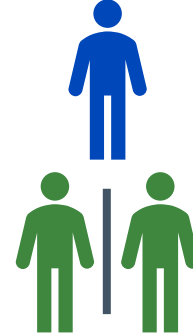
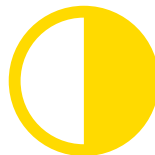
1 person  
Due to  
vacancy or  
leave

Self review



2 people  
(or 1.5)

Second  
review. Not  
independent



3 people

Independent  
review  
possible

