



Board of County Commissioners
Internal Audit Department

2016 INTERNAL QUALITY SELF-ASSESSMENT REPORT
Report # 16-03
November 16, 2016



TO: Commissioner Kevin Beckner
Commissioner Victor Crist
Commissioner Ken Hagan
Commissioner Al Higginbotham
Commissioner Lesley "Les" Miller Jr.
Commissioner Sandra Murman
Commissioner Stacy White

FROM: Peggy Caskey, Internal Auditor

DATE: November 16, 2016

SUBJECT: 2016 Internal Quality Self-Assessment Report
Report #16-03

Enclosed is the internal quality self-assessment report of the Internal Audit Department as it relates to the International Standards for the Professional Practice of Internal Auditing (Red Book).

Red Book Standard 1300-Quality Assurance and Improvement Program requires the chief audit executive to develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. Standard 1311, requires the quality and improvement program to include periodic self-assessments. The enclosed internal self-assessment report complies with Standard 1311.

Sincerely,

Peggy Caskey, CIA, CISA, CFE
Internal Auditor

CC: Mike Merrill, County Administrator
Chip Fletcher, County Attorney
County Internal Audit Committee

2016 INTERNAL QUALITY SELF-ASSESSMENT REPORT

Purpose: In compliance with the International Standards for the Professional Practice of Internal Auditing propagated by The Institute of Internal Auditors, the Internal Audit Department conducted an internal quality self-assessment of the Board of County Commissioners' internal audit activities. The objectives of this assessment were to:

- evaluate the Internal Audit Department's conformance to the Standards;
- evaluate its effectiveness in carrying out its mission, Resolution R13-193, and Charter;
- identify opportunities to enhance the management and work processes; and
- evaluate value-added services to the stakeholders.

Assessment Team: The Assessment Team members are Certified Internal Auditors (CIAs).

Peggy Caskey, CIA, CISA, CFE
Internal Auditor

Melinda Jenzarli, CIA, CISA, CFE, CPA
Lead Internal Auditor

Renee Giambra, CIA, CPA (HI)
Staff Internal Auditor

Scope: The internal quality self-assessment was comprised of the following areas over the Internal Audit Department activity:

- Staff Interviews and Surveys
- Audit Customer Satisfaction
- Staff Professional Proficiency
- Production and Value Added
- Standards Compliance Evaluation

Conclusion:

The Internal Audit Department conducted the assessment from May to October 2016.

The internal audit activity:

- is well structured and progressive;
- is effective in carrying out its mission, Resolution 13-193, and Charter;
- understands the Standards;
- management is endeavoring to provide useful tools; and
- implemented appropriate practices.

The internal audit activity generally conforms to all applicable Red Book Standards except for Standard 1312 - External Assessments. The independent external quality assessment lapsed in 2015, due to a change in management. The Department will come into compliance with Standard 1312 in December 2016, when the independent external quality assurance review is conducted by The Institute of Internal Auditors Quality Services LLC.