

2025 Internal Audit Quality Assurance Review Results



Quality Assurance Background

- Audit Standards require periodic self-assessment of compliance with the Standards.
- A self-assessment was completed in January 2026 covering the year 2025.



Gaps of Conformance and Action Plans

1. Internal Audit Director needs to formalize holding and documenting one-on-one meetings with staff.
 - A tracking log has been created to enter the dates and synopsis of formal meetings with staff.
2. Internal Audit Director needs to formalize how competencies of outside service providers are evaluated.
 - Internal Audit's Desk Reference Guide was updated to document the role of procurement evaluations in documenting contractor competencies. For procurements less than \$5,000 (no competitive bid required), the Guide requires that evidence of the contractor's competency, such as a resume or proof of certification, be retained.



Gaps of Conformance and Action Plans

3. IA Director needs to implement an overall engagement conclusion.

- Internal Audit's report template was updated to include the requirement that an overall engagement conclusion be written for reports.

