

**County of Ventura**  
**AUDITOR-CONTROLLER**  
**MEMORANDUM**

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**To:** Barbara Beatty, Deputy Director Auditor-Controller

**Date:** October 7, 2015

**From:** Andrew Huey, Internal Auditor

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**Subject:** FISCAL YEAR (FY) 2014-15 INTERNAL QUALITY ASSURANCE REVIEW

I have completed the Internal Quality Assurance Review of the Ventura County Internal Audit Division (IAD) for the period July 1, 2014, through June 30, 2015. The results of my review are summarized below.

**BACKGROUND**

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The IAD, through cooperation with County management, accomplishes timely audits that foster positive change to reduce risk and enhance the economy, efficiency, and effectiveness of Ventura County departments and agencies. During FY 2014-15, the IAD was allocated 8 budgeted positions and issued 10 reports.

In accordance with Government Code Section 1236, the IAD conducts audits in conformance with the *International Standards for the Professional Practice of Internal Auditing (IIA Standards)*, promulgated by The Institute of Internal Auditors. These standards provide a framework for conducting high quality audits with competence, integrity, objectivity, and independence. To this end, a quality assurance program has been established to provide reasonable assurance of the IAD's conformance with the standards. The IAD's quality assurance program includes both internal and external assessments.

**SCOPE**

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The overall objective was to determine whether the IAD's internal quality control system was in place and operating effectively to provide reasonable assurance that established policies and procedures and applicable auditing standards were followed. Specifically, the review determined whether:

- the IAD established and implemented appropriate methods, policies, and procedures to conform with *IIA Standards* for performance audits;
- the IAD's methods, policies, and procedures were operating effectively for auditors, during the performance of an audit, to conform with auditing standards; and
- corrective action was taken to address findings noted in the prior external quality assurance review dated September 12, 2014.

The review included the evaluation of reports and work papers from three judgmentally selected performance audits. The review also included evaluation of annual conflict of interest statements, continuing professional education documents, IAD desk procedures, and applicable auditing standards. The review covered audit reports issued from July 1, 2014, through June 30, 2015.

## **FINDINGS**

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Overall, the IAD followed established policies and procedures and applicable auditing standards required by the *IIA Standards*. In addition, appropriate action had been taken to address issues from the prior external quality assurance report. Such action included obtaining independence and objectivity statements from IAD management and implementing a recommendation statement within the audit reports.

This report does not contain findings requiring corrective action by IAD management.

Thank you for your cooperation and assistance during this review.

cc: Jeffery S. Burgh, Auditor-Controller  
Honorable Kathy Long, Chair, Board of Supervisors  
Honorable Linda Parks, Vice Chair, Board of Supervisors  
Honorable Steve Bennett, Board of Supervisors  
Honorable Peter C. Foy, Board of Supervisors  
Honorable John C. Zaragoza, Board of Supervisors  
Michael Powers, County Executive Officer