

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

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

**Date:** September 9, 2019

**From:** Jennifer Pedreira, Internal Auditor/Analyst JP

**Subject:** FISCAL YEAR 2018-19 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, 2018, through June 30, 2019. The results of my review are summarized below.

**BACKGROUND**

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The IAD, through cooperation with Ventura County management, conducts audits and analyses that foster positive change to reduce risk and enhance the economy, efficiency, and effectiveness of Ventura County departments and agencies. During Fiscal Year 2018-19, the IAD was allocated 9 budgeted positions and issued 10 reports.

In accordance with California Government Code Section 1236, the IAD conducts audits in conformance with the *International Standards for the Professional Practice of Internal Auditing (Standards)* promulgated by The Institute of Internal Auditors (IIA). The *Standards* require the IAD to develop a quality assurance and improvement program that includes both internal and external assessments. External assessments must be conducted at least once every 5 years by a qualified, independent assessment team from outside the organization. Internal assessments consist of ongoing monitoring of the performance of the internal audit activity, as well as periodic self-assessments of the IAD's conformance with the *Standards* and the IIA Code of Ethics.

**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 of conformance with the *Standards* and the IIA Code of Ethics. Specifically, the review determined whether:

- the IAD established and implemented appropriate methods, policies, and procedures to conform with the *Standards* and the IIA Code of Ethics; and
- the IAD's methods, policies, and procedures were operating effectively for auditors, during the performance of an audit, to conform with the *Standards* and the IIA Code of Ethics.

In conducting my review, I followed applicable standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* published by the Association of Local Government Auditors. The review included the evaluation of reports and working papers from two judgmentally selected performance audits, as well as annual conflict of interest

statements, continuing professional education documents, and IAD desk procedures. The review covered audit reports issued from July 1, 2018, through June 30, 2019.

## **FINDINGS**

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Based on the results of my review, I conclude that the IAD's internal quality control system was in place and operating effectively to provide reasonable assurance of conformance with the *Standards* and the IIA Code of Ethics during the review period.

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

Thank you for your cooperation and assistance during this review.

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