

Unit Order Nine - Quality Assurance Review

Reference:

General Accepted Government Auditing Standards Section 5.02, Quality Control and Assurance

Purpose of order:

The purpose of this order is to establish quality assurance review policies and procedures to ensure audit reports and special projects are conducted in the highest quality, guided by the Generally Accepted Government Auditing Standards (GAGAS) and the International Professional Practices Framework (IPPF).

Order:

Personnel will adhere to the established outlined procedures to maintain a system of Quality Assurance Review (QA Review).

The QA Review is conducted by the audit team lieutenant and head compliance officer.

The Project Manager and their audit team will meet, in a roundtable setting, with the team lieutenant and head compliance officer to evaluate the audit work plan, audit testing instruments and audit findings.

The (QA Review) will begin during the planning phase of the project and will continue until the draft report is submitted to the audit team lieutenant and head compliance officer for review. A collective discussion of the project may be conducted at any time at the request of AAB management.