

State Internal Audit Advisory Board
External Assessment & Independent Validator Subsequent Review Process
Effective May 9, 2007

The Subsequent Review process shall be conducted in much the same manner as the original External Quality Assessment. However, the scope shall be limited to only those areas that were not in compliance during the initial assessment. Any questions about this process can be addressed to the Performance Committee Chair.

Chief Audit Executive Request for Board Approval of Team

Prior to conducting a Subsequent Review, the Chief Audit Executive (CAE) must complete the Request to the State Internal Audit Advisory Board for Peer Review Team Approval form and submit it to the Performance Committee Chair for SIAAB approval. The CAE may use the same external validator or a different external validator. However, any validator must have successfully completed the Board's Online Peer Review Program. In addition, each external validator must complete a current Board's Peer Review Confidentiality Policy/Commitment and the Peer Review Statement of Independence forms.

Upon approval by the Board, the Performance Committee chair will send a notification to the CAE with the original forms. In addition, the Subsequent Review template will be sent to identify the Standards, Ethics, or FCIAA sections to be included in this limited scope review.

Testing of Areas of Non-compliance

The CAE will use the Matrix sections applicable to only the areas of noncompliance identified in the most recent External Quality Assessment to determine whether the appropriate corrective action has been taken.

Summary Draft and Performance Committee Review

The attached template (Summary of External Assessment and Independent Validation Subsequent Review), along with the applicable Matrix sections and supporting documents, will be completed by the Chief Audit Executive and reviewed by the external validator /reviewer. These documents will be sent to the Performance Committee Chair for review. After the Summary has been given the Performance Committee's approval, it will be forwarded to the Executive Committee.

Executive Committee Release

Upon the Executive Committee's approval, the Executive Committee chair shall sign the transmittal letter and release the report to the agency Board Chairman, Chief Executive Officer, and Chief Audit Executive.