

3.4.3 REVIEW TEAMS

Each Internal Audit Organization and Quality Assurance Review Team is required to follow SIAAB's external quality assurance methodology as outlined in these Bylaws. Before proceeding with the assessment, the Chief Internal Auditor must contact the Quality Assurance Coordinator to obtain the Board approval of the team by submitting the Request for Quality Assurance Team form with each team members' Statement of Independence and Confidentiality Commitment Forms. The CPE Coordinator will maintain a listing of individuals who have completed quality assurance review training and have expressed an interest in serving on a review team. Upon request, the Assistant Quality Assurance Coordinator will assist Chief Internal Auditors in recruiting volunteers for review teams. Chief Internal Auditors are responsible for ensuring their reviews are scheduled and completed in a timely manner.

The Board will review the request for approval to determine whether each review team member adequately possesses the qualifications, experience, independence and training established by the Board. Reciprocal quality assurance reviews ~~between two Internal Audit Organizations~~ shall not be performed and will not be approved by the Board. Upon the Board's approval, the Internal Audit Organization may enter into a contract with an external validator to conduct either a full external quality assurance assessment or serve as an independent external validator for a Self-Assessment with Independent Validation.