

Article III – Quality Assurance Review Program

Section IV - Quality Assurance Reviews

3.4.1 CONDUCT OF REVIEWS

~~Both internal and external quality assurance reviews will be conducted pursuant to the evaluation standards and guidelines adopted by the SIAAB using the Board's Quality Assurance Matrix. Chief Internal Auditors must have a process in place for periodic internal and external quality assessments. The Board has established that internal assessments must be completed whenever there is a significant change in personnel or auditing standards, as determined by the Chief Internal Auditor. External quality assurance (peer) reviews must be conducted pursuant to the process adopted by SIAAB using the SIAAB Quality Assurance Matrix.~~