Appendix II
Quality Assessment Results
Objectives, Scope and Methodology

OBJECTIVES:

- The principle objective of the Quality Assessment was to assess the internal audit activity’s conformance with the Standards and the Code of Ethics.
- The internal audit activity evaluated its effectiveness in carrying out its mission (as set forth in the Enterprise Risk and Audit Services charter and expressed in the expectations of Regional management); identified successful internal audit practices demonstrated by the internal audit activity; and identified opportunities for continuous improvement to enhance the efficiency and effectiveness of the infrastructure, processes and the value to their stakeholders.
- An external independent assessor validated the results of the internal audit activity’s self-assessment. The main focus was to validate the conclusion of the internal audit activity related to conformance with the Standards and the Code of Ethics. They also reviewed the internal audit activity observations related to successful internal audit practices and opportunities for continuous improvement. They offered additional observations as they deemed appropriate.

SCOPE:

- The scope of the Quality Assessment included the internal audit activity, as set forth in the Enterprise Risk and Audit Services Charter, which was approved by the Audit and Risk Committee and defines the purpose, principles, authority, scope of work, accountabilities and responsibilities of the internal audit activity.
- The Quality Assessment was concluded on January 22, 2020, and provides senior management, the Audit and Risk Committee, and Regional Council with information about the internal audit activity as of that date.
- The Standards and the Code of Ethics in place and effective as of January 22, 2020, were the basis for the Quality Assessment.

METHODOLOGY:

- Enterprise Risk and Audit Services compiled and prepared information consistent with the methodology established in the Quality Assessment Manual for the Internal Audit Activity. This information included completed and detailed planning guides, with all supporting documentation; an evaluation summary, documenting all conclusions and observations; and the self-assessment report by the internal audit activity.
- Enterprise Risk and Audit Services identified key stakeholders and sent surveys to each individual identified. The results were tabulated by IIA Quality Services, to maintain confidentiality of the responses. The survey results were shared with the Quality Assessment self-assessment team during the Quality Assessment process.
Appendix II
Quality Assessment Results

- Prior to commencement of the on-site validation portion of the internal audit activity self-assessment, IIA Quality Services held a preliminary meeting with Enterprise Risk and Audit Services to discuss the status of preparation of the self-assessment, identification of key stakeholders to be interviewed during the on-site validation, and finalization of logistics related to the Quality Assessment.

- To accomplish the objectives, IIA Quality Services through the validator reviewed information prepared by the internal audit activity and the conclusions reached in the Quality Assessment report. The validator also conducted interviews with select key stakeholders, including the Regional Chair, the Audit and Risk Committee Chair, the Interim Chief Administrative Officer, the Commissioner, Corporate Services, the Commissioner, Human Services and management and staff within Enterprise Risk and Audit Services. The validator reviewed a sample of audit projects and associated workpapers and reports; reviewed the survey data from key stakeholders; and prepared diagnostic tools consistent with the methodology established for a Quality Assessment in the Quality Assessment Manual for the Internal Audit Activity.

- The validator prepared an “Independent Validation Statement” to document conclusions related to the validation of the internal audit activity’s self-assessment. This statement is included as Appendix III - Attachment B Independent Validation Statement to this report.