

Chapter 15

QUALITY ASSURANCE

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Chapter 15 - Quality Assurance

1500. Purpose of Quality Assurance

The Institute of Internal Auditor's Standards for the Practicing of Internal Auditing states that "...should establish and maintain a quality assurance program..." to ensure that Audit and Management Services's Charter and other applicable standards are complied with.

1501. Internal Reviews

1. Periodically, the Director of Audit and Management Services will perform or assign a staff member to appraise the activities of the office. These reviews will be performed with the aid of the guidelines provided in the Quality Assurance Manual, self-assessment workbook issued by the Institute of Internal Auditors. Upon completion of the review, the results will be discussed with the Director.
2. Auditee Survey Questionnaires (Exhibit 15-1) will be sent to the manager of the area audited. The questionnaire will provide our office with data in order to maximize audit effectiveness and optimize the quality of our service.

1502. External Reviews

The Director of Audit and Management Services will ensure that a Quality Assurance review conducted by an organization independent of James Madison University is performed every three years. The external review will ensure that Audit and Management Services is in compliance with the Charter and other policies approved by the Audit Committee of the Board of Visitors. The results of the external reviews will be discussed with Audit and Management Services Management and the Audit Committee.