

SUMMIT COUNTY INTERNAL AUDIT DEPARTMENT STANDARDS AND PROFESSIONAL DEVELOPMENT

Professional Standards

To satisfy its objectives, the Summit County Internal Audit Department adheres to the auditing standards promulgated by the United States Government Accountability Office (GAO.)



Internal Auditor Qualifications

The ultimate quality of the Internal Audit Department's performance is directly related to the quality of the people employed. Due to the wide range of services the Internal Audit Department (IAD) provides to County governmental entities, we strive to maintain a well-educated and qualified staff. Each internal auditor has obtained a bachelor's degree from an accredited college or university, and is encouraged to pursue graduate degrees. Collectively, the department has over 50 years of audit and consulting experience, consisting of governmental financial statement auditing, public accounting, corporate and not for profit internal auditing.

Certifications

As shown by the numbers below, our audit staff has obtained or is seeking professional certifications.

To achieve the below designations, you must possess a bachelor's degree and defined level of experience and pass a rigorous examination, which is offered and recognized worldwide.

- 5 - Certified Internal Auditors (CIA)

To achieve these designations, you must possess a bachelor's degree or its equivalent, and/or a minimum level of experience/training and pass an examination.

- 1 - Certified Fraud Examiner (CFE)
- 2 - Certified Government Auditing Professionals (CGAP)
- 1 - Quality Assessment Reviewer (QAR)
- 4 - Certified Internal Controls Auditors (CICA)

Professional Organizations

Our department is represented in the following organizations:

- Institute of Internal Auditors (IIA)
- American Institute of Certified Public Accountants (AICPA)

- Institute of Management Accountants (IMA)
Our management staff has been asked to speak to this organization on topics relating to professional management and best practices.
- Association of Local Governmental Auditors (ALGA)
A.L.G.A. established its peer review program in 1991 to assist member organizations in complying with the Government Auditing Standards' (Yellow Book) requirement to have an external peer review every three years. The A.L.G.A. Board of Directors approved expanding the peer review program to include reviews for member organizations following the International Standards for the Professional Practice of Internal Auditing (Red Book), adopted by the Institute of Internal Auditing (IIA).

Certified National Peer Reviewers

Lisa Skapura, IAD Assistant Director, and Mira Pozna, IAD Deputy Director are certified as National Peer Reviewers by ALGA. Ms. Skapura has performed numerous Yellow Book and Red Book peer reviews for ALGA and Ms. Pozna performed her first Yellow Book and Red Book review in 2009. The "Yellow Book" is the Government Accountability Office's (GAO) generally accepted auditing standards.

United States Red Book Coordinator

In 2008, the Association of Local Government Auditors (ALGA) named Lisa Skapura, IAD Assistant Director, as the Red Book Coordinator for the entire United States and Canada. The "Red Book" is the Institute of Internal Auditors International Professional Practices Framework audit standards. Ms. Skapura has performed Red Book peer reviews and is considered an expert on these standards. This is a position offered to a professional who has shown her dedication to improving audit standards compliance and the ability to communicate skillfully to accomplish a common goal.

Completing the peer review training and performing peer reviews of other audit departments allows IAD staff to become experts in the standards that govern the audit profession, thereby adding credence to the work of the department here in the County. Acting as reviewers also enhances the reputation of the department nationwide.

In addition to participating in the peer review program, our staff has written several articles published in the ALGA Quarterly on various subjects related to government auditing.

- ALGA Education and Communications Subcommittees
Our staff has served on these committees and has worked on regional training, video and audio courses for the organization, and assisted with the redesign of its website.
- University of Akron Accountancy Board
Our management staff has taught several classes at the University upon request of accounting professors on the topic of governmental auditing.
- Information Systems Audit and Control Association (ISACA)
- Association of Certified Fraud Examiners (ACFE)
- Association of Government Accountants (AGA)
- Ohio Society of Certified Public Accountants
- Government Finance Officers Association (GFOA)
- Society for Human Resource Management (SHRM)
Ms. Fretz serves on the Akron chapter's Workforce Development subcommittee
- American Society for Industrial Security (ASIS)
- International Association for Property and Evidence (IAPE)

Continuing Professional Education

In order to maintain current knowledge, all internal auditors attend continuing professional education (CPE) courses. To comply with professional standards, each internal auditor must complete, every 2 years, at least 80 hours of continuing education and training that contributes to the auditor's professional proficiency. At least 24 of the 80 hours of continuing education and training are in subjects directly related to the government environment and to government auditing.

Quality Control

The Internal Audit Department has established and maintains an appropriate internal quality control system which is reviewed annually. This system provides reasonable assurance that the Internal Audit Department has implemented and complied with applicable auditing standards.