



Emergency Response Independence Memo

Government Auditing Standards (GAS) emphasize the importance of the independence of an auditor while performing an engagement. This includes the period covered by the subject matter and the period of the engagement. During this unprecedented time, the County's greatest need is to focus on the COVID-19 response. Based on review of Chapter 3 of GAS, the principle of the public interest is fundamental to the responsibilities of auditors and critical in the government environment. A distinguishing mark of an auditor is acceptance of responsibility to serve the public interest. As a result, Internal Audit will support the County during the response by providing nonaudit services needed related to these efforts.

Per GAS requirements, before Internal Audit provides nonaudit services to the County, they should determine whether providing such a service would create a threat to independence. Internal Audit will ensure appropriate safeguards, including consideration of those identified in GAS 3.69, are implemented prior to beginning any subsequent audit engagements.

Per GAS requirements, Internal Audit has determined that the County has designated individuals who maintain primary responsibility for services. These individuals possess suitable skill, knowledge, or experience and understand the service to be provided sufficiently to oversee them. As a result, Internal Audit has determined management is able to effectively oversee any nonaudit services to be provided.

Per GAS requirements, County management agrees to maintain the following functions in connection with Internal Audit provided nonaudit services:

- a) assume all management responsibilities;
- b) oversee the services, by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience;
- c) evaluate the adequacy and results of the services provided; and
- d) accept responsibility for the results of the services.

To satisfy GAS requirements, Internal Audit has determined the objective for any requested nonaudit service performed will be to provide assistance to the County, consistent with Internal Audit Department staff skills and expertise. While County management will retain ultimate responsibility, Internal Audit will perform services needed related to the County's COVID-19 response. In addition, Internal Audit staff will thoroughly assess any impact of nonaudit services performed to ensure any management participation threats on subsequent engagements are appropriately safeguarded or the engagement will not be performed until such time as independence can be obtained.

By Internal Audit

Signature

Date

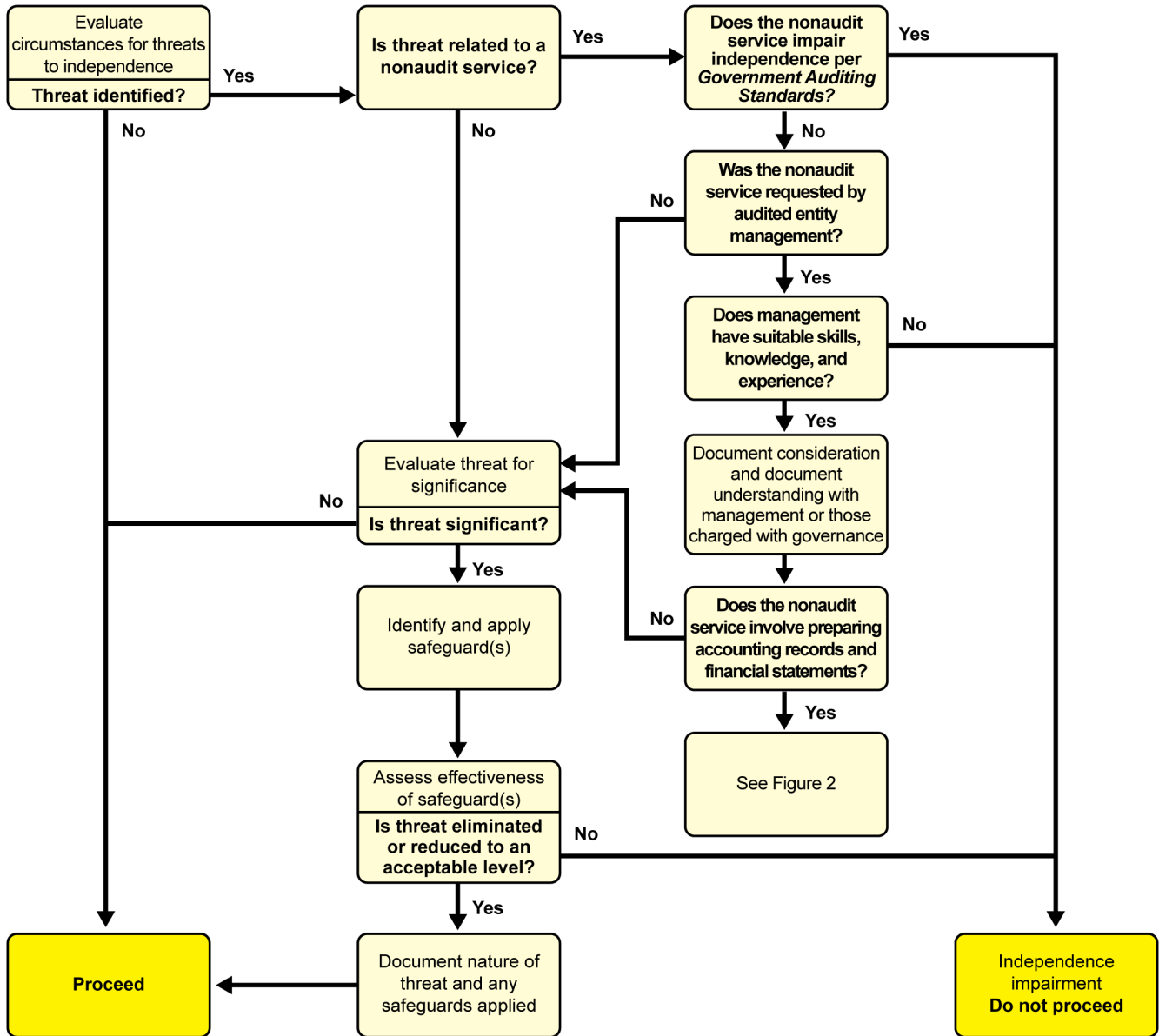
By County Management

Signature

Date



GAS Conceptual Framework for Independence



Source: GAO. | GAO-18-568G

