
Policy 3430 – Quality Control Assurance Certification

BACKGROUND

The Quality Control Assurance Certification helps ensure and document that engagements follow applicable professional standards and our Office's policies and procedures. The certification is located in TeamMate for each engagement type.

REQUIREMENTS

- ✓ 1. **The Quality Control Assurance Certification will be completed for every engagement. The certification will be signed by the auditor-in-charge, assistant audit manager or lead auditor, and audit manager or principal after all necessary audit work, review, and communication with management and the governing body is completed and before the audit report is issued.**
- If a requirement does not apply, it should be noted on the certification.
 - It is not necessary to cross-reference the certification to audit documentation.
 - If a requirement applies but was not met, audit team members must document the reason why it was not met on the certification. All explanations must be approved by the audit manager or principal.

REFERENCES

Government Auditing Standards (Yellow Book), ¶5.06
AU-C §220.10 – Quality Control for an Engagement
AT-C §105.32 – Concepts Common to All Attestation Engagements