

Internal Audit Certification

Agency Code: _____ Agency Title: _____

22.30.80 - Annual Requirements for Agencies

I certify that to the best of my knowledge, the following statements are true:

- (1) Whether required or elected, we have established and maintained an internal audit program in accordance with RCW 43.88.160(4) and the *State Administrative and Accounting Manual* (SAAM) Chapter 22.
- (2) We have approved the internal audit charter, which formally defines the placement of the Chief Audit Executive (CAE) including consideration of organizational independence and supervisory oversight/reporting lines (SAAM 22.30.20.b and 22.30.40).
- (3) We have ensured the internal audit program conforms to the International Standards for the Professional Practice of Internal Auditing and Code of Ethics (IIA Red Book), Generally Accepted Government Auditing Standards (GAO Yellow Book) or both (SAAM 22.30.30)
- (4) The internal audit program must maintain its organizational independence and objectivity (SAAM 22.30.40). In so doing, we have established an environment that allows the program to fulfill its responsibilities independently and objectively.
- (5) We have established a quality assurance and improvement program (SAAM 22.30.60).
- (6) If our agency outsourced our internal audit program, we obtained the Office of Financial Management's approval to do so, and an appropriately positioned employee of the agency fulfills the function of the CAE as defined in SAAM 22.30.20.c.
- (7) The CAE has communicated to me any significant nonconformance with Professional Standards and Code of Ethics that affect the overall scope or operation of the internal audit program (SAAM 22.30.20.c).
- (8) When applicable, we acknowledge responsibility for accepting or mitigating the risks associated with significant nonconformance.

Print Name and Title of Agency Head or Director

Signature and Title of Agency Head or Director

Date

Print Name and Title of Chief Audit Executive

Signature of Chief Audit Executive

Date

