

“Independence is maintained when internal auditors can carry out their work freely and objectively. A variety of internal structural arrangements serve to promote this independence. Organizational position, support and communication from the Audit Committee, development of a written audit department charter, promotion of objectivity, and avoidance of conflicts of interest are only a few of these internal structural arrangements.” ~ Institute of Internal Auditors

The County of Summit Internal Audit Department conducts its activities in compliance with the Government Auditing Standards set by the Government Accountability Office (GAO). In addition, the Internal Audit Department obtains guidance from the Institute of Internal Auditors (International Professional Practices Framework), and the American Institute of Certified Public Accountants (AICPA), AICPA’s Generally Accepted Auditing Standards (GAAS) and Generally Accepted Accounting Principles (GAAP). All audit staff follow the Code of Ethics for Certified Internal Auditors established by the Institute of Internal Auditors.