Peer Review Packet

UnifiedAudit LLC · Prepared August 7, 2026

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Period covered: 2024–2026

Framework: GAGAS 2024 (Yellow Book) — risk-based System of Quality Management

1 · System of Quality Management

30 quality objectives · 0 quality risks · 0 documented responses.

- **RAP-1** The organization establishes quality objectives for each SQM component, plus any additional objectives its circumstances require. — 0 risk(s)
- **RAP-2** Quality risks are identified and assessed by considering how, and the degree to which, they could adversely affect the achievement of the quality objectives, given the nature of the organization and its engagements. — 0 risk(s)
- **RAP-3** Responses are designed and implemented to address each assessed quality risk, and the process is revisited when monitoring identifies deficiencies or when the organization's circumstances change. — 0 risk(s)
- **GOV-1** Leadership demonstrates a commitment to quality through a culture that exists throughout the organization and recognizes the public-interest role of government auditing. — 0 risk(s)
- **GOV-2** Leadership is responsible and accountable for quality, and the head of the audit organization assumes ultimate responsibility for the system of quality management. — 0 risk(s)
- **GOV-3** Strategic decisions and actions, including financial and operational priorities, do not compromise the organization's commitment to quality. — 0 risk(s)
- **GOV-4** The organizational structure and the assignment of roles, responsibilities, and authority are appropriate to support the design, implementation, and operation of the SQM. — 0 risk(s)
- **GOV-5** Resource needs are planned for, and resources are obtained, allocated, or assigned in a manner consistent with the organization's commitment to quality. — 0 risk(s)
- **ETH-1** Personnel understand and fulfill their responsibilities under relevant ethical requirements, including the GAGAS requirements for independence, integrity, and objectivity. — 0 risk(s)
- **ETH-2** Threats to independence are identified, evaluated, and addressed — with threats and any safeguards applied documented — before an engagement begins and as circumstances change during it. — 0 risk(s)
- **ETH-3** Breaches of relevant ethical requirements are identified promptly and responded to appropriately, including remediation and communication to those who need to know. — 0 risk(s)
- **ACC-1** Judgments about accepting or continuing an engagement consider whether the organization can perform the engagement in accordance with professional standards and applicable legal and regulatory requirements. — 0 risk(s)
- **ACC-2** Acceptance and continuance judgments consider the availability and capability of the resources — time, competent staff, and access to information — needed to perform the engagement. — 0 risk(s)
- **ACC-3** The organization's financial and operational priorities do not lead to inappropriate judgments about whether to accept or continue an engagement. — 0 risk(s)
- **ENG-1** Engagement teams understand and fulfill their responsibilities, including appropriate direction and supervision of the work and review of the work performed. — 0 risk(s)
- **ENG-2** Engagement teams exercise appropriate professional judgment and, where applicable to the engagement type, professional skepticism throughout the engagement. — 0 risk(s)
- **ENG-3** Consultation is undertaken on difficult or contentious matters, and the conclusions agreed on are documented and implemented. — 0 risk(s)
- **ENG-4** Engagement quality reviews are performed for engagements meeting the organization's established criteria, and each review is completed before the report is issued. — 0 risk(s)
- **ENG-5** Engagement documentation is assembled on a timely basis and retained and maintained in accordance with professional standards and the organization's retention policy. — 0 risk(s)
- **RES-1** Personnel are hired, developed, and retained with the competence — including continuing professional education consistent with GAGAS Ch. 4 — and commitment to quality needed to perform the organization's engagements. — 0 risk(s)
- **RES-2** Appropriate technological resources are obtained or developed, implemented, operated, and maintained to support the SQM and the performance of engagements. — 0 risk(s)

- **RES-3** Appropriate intellectual resources — methodologies, tools, templates, and written guidance consistent with professional standards — are available and used in performing engagements. — 0 risk(s)
- **RES-4** Resources obtained from service providers are appropriate for use in the SQM and in the performance of engagements. — 0 risk(s)
- **IC-1** The organization's information system identifies, captures, processes, and maintains relevant and reliable information that supports the operation of the SQM. — 0 risk(s)
- **IC-2** The organization's culture reinforces each person's responsibility to exchange information with the organization and one another, and information is communicated in a timely manner. — 0 risk(s)
- **IC-3** Relevant and reliable information is communicated to engagement teams and to others performing activities within the SQM, and to external parties when required by GAGAS, law, or regulation. — 0 risk(s)
- **MON-1** Monitoring activities, including periodic inspection of completed engagements, provide relevant, reliable, and timely information about the design, implementation, and operation of the SQM. — 0 risk(s)
- **MON-2** Findings from monitoring are evaluated to determine whether deficiencies exist, and identified deficiencies are evaluated for severity and pervasiveness, including analysis of root causes. — 0 risk(s)
- **MON-3** Remediation actions responsive to the root causes of identified deficiencies are designed, implemented, and evaluated for effectiveness. — 0 risk(s)
- **MON-4** The SQM is evaluated at least annually with a documented conclusion on whether it provides reasonable assurance, and an external peer review is obtained at least once every three years. — 0 risk(s)

2 · Written quality-management policies

POL-RAP Quality risk assessment policy · review date not recorded

Purpose. This policy establishes how the audit organization designs and maintains the risk-based system of quality management required by the 2024 Yellow Book.

Policy. The audit organization establishes quality objectives for each of the eight components of its system of quality management, identifies and assesses the risks that could adversely affect achieving those objectives, and designs and implements responses that address each assessed risk. Objectives, risks, and responses are documented in the organization's quality-management register.

The head of the audit organization approves the initial register and all subsequent significant changes.

The register is revisited, at minimum, as part of the annual evaluation of the system of quality management, and additionally whenever (a) monitoring or peer review identifies a deficiency, (b) the organization's structure, staffing, or engagement mix changes significantly, or (c) applicable standards change. Changes prompted by identified deficiencies address the root cause of the deficiency, not only its symptom.

POL-GOV Governance and leadership policy · review date not recorded

Purpose. This policy assigns responsibility for quality and establishes the culture the audit organization expects.

Policy. The head of the audit organization assumes ultimate responsibility and accountability for the system of quality management. Quality is not delegated away: where operational responsibility for parts of the system is assigned to other staff, those staff have the experience, ability, and authority to carry it out, and they report on it to the head of the organization.

The organization's leadership demonstrates a commitment to quality through its own conduct and decisions — including resource allocation, engagement scheduling, and personnel evaluation — recognizing the public-interest role of government auditing. Commercial, workload, or political considerations do not override quality.

Quality-related responsibilities are reflected in job expectations and performance evaluations. Any staff member may raise a quality concern directly with the head of the audit organization without reprisal.

POL-ETH Ethics and independence policy · review date not recorded

Purpose. This policy implements the ethical and independence requirements of GAGAS Chapter 3 for every engagement the audit organization performs.

Policy. All staff comply with the GAGAS ethical principles: serving the public interest, integrity, objectivity, proper use of government

information and resources, and professional behavior.

Before fieldwork begins on each GAGAS engagement, the engagement's independence is assessed against the seven categories of threats (self-interest, self-review, bias, familiarity, undue influence, management participation, and structural), and the assessment is documented. Where a threat is present, safeguards that reduce it to an acceptable level are documented; where no adequate safeguard exists, the organization declines or reassigns the engagement. An engagement is not performed under a determination of "not independent."

Each staff member affirms in writing, at least annually, that they are independent of the entities the organization audits and aware of their obligation to disclose impairments as they arise. New impairments identified mid-engagement are reported to the head of the audit organization immediately and the assessment is reperformed.

Before agreeing to provide any nonaudit service, the organization evaluates whether providing it would impair independence with respect to any current or reasonably foreseeable audit, and documents that evaluation.

POL-ACC Engagement acceptance and continuance policy · review date not recorded

Purpose. This policy governs the decision to begin — or continue — an engagement.

Policy. The audit organization accepts or continues an engagement only when it can reasonably expect to complete the work in accordance with applicable standards, including GAGAS. Before acceptance, the organization considers whether it (a) is independent for the engagement, (b) has, or can obtain, staff with the collective competence the work requires, (c) has the time and resources to perform the work with due care, and (d) can comply with applicable legal and regulatory requirements.

For an audit organization established within a government entity, engagements required by statute, charter, or ordinance are planned so these conditions are met; where a condition cannot be met, the limitation is communicated to those charged with governance and documented.

The acceptance consideration is documented for engagements where the decision required judgment — including any engagement accepted with an independence safeguard in place, and any engagement declined or discontinued.

POL-ENG Engagement performance policy · review date not recorded

Purpose. This policy sets the expectations for directing, supervising, and reviewing every engagement.

Policy. Every engagement is planned, directed, and supervised commensurate with the experience of the staff assigned and the complexity of the work. Supervisors review work performed by less experienced staff; evidence of that review is retained in the engagement documentation.

Engagement documentation is sufficient for an experienced auditor with no prior connection to the engagement to understand the work performed, the evidence obtained, and the conclusions reached, and is completed and assembled on a timely basis after the report is issued.

Difficult or contentious matters — including questions of independence, scope limitations, and disagreements within the team — are resolved through consultation, and the nature and resolution of the consultation are documented.

Where the organization's criteria for an engagement quality review are met, the review is performed by a qualified reviewer not otherwise involved in the engagement, and the engagement report is not issued before the review is complete. The organization's criteria for when an engagement quality review is required are documented alongside this policy.

POL-RES Resources policy · review date not recorded

Purpose. This policy ensures the organization has the people, technology, and intellectual resources that quality engagements require.

Policy. Engagements are staffed so that the team collectively has the competence the work requires. Competence is developed and maintained through continuing professional education: each auditor completes at least 80 hours of CPE every two-year measurement period, including at least 24 hours in subjects directly related to government auditing, with at least 20 hours in each

year of the period. CPE completion is tracked and reviewed at least annually, and shortfalls are addressed before they become noncompliance.

The organization provides and maintains the technological resources engagements depend on — including the systems in which engagement documentation, findings, and quality-management records are kept — and protects the reliability and integrity of the data in them, including regular backups.

Methodologies, audit guides, and reference materials are kept current with applicable standards, and staff are informed when they change.

POL-IC Information and communication policy · review date not recorded

Purpose. This policy keeps quality-relevant information flowing to the people who need it, inside and outside the organization.

Policy. The organization maintains an information system that captures the records its system of quality management depends on — the quality-management register, independence assessments, CPE records, monitoring results, and the annual evaluation — and keeps them current, reliable, and retrievable for peer review.

Staff are informed of their responsibilities under the system of quality management, of changes to policies or standards that affect their work, and of the results of monitoring relevant to them. Staff are expected — and able without reprisal — to raise quality concerns, suspected impairments, and suggested improvements to leadership.

The organization communicates with external parties as required by GAGAS, including making its most recent peer review report publicly available and communicating quality-relevant matters to those charged with governance of audited entities.

POL-MON Monitoring and remediation policy · review date not recorded

Purpose. This policy establishes how the organization verifies its system of quality management works — and fixes it when it does not.

Policy. The organization monitors its system of quality management through a combination of ongoing monitoring activities and periodic internal inspections of completed engagements. Inspection results, including concerns identified, are documented and reported to the head of the audit organization.

Identified deficiencies are evaluated for severity and pervasiveness, and their root causes are investigated. Remedial actions address the root cause, are assigned an owner, and are tracked to completion. The status of unremediated deficiencies is reviewed at least quarterly.

The organization undergoes an external peer review at least once every three years by a reviewer independent of the organization, and makes the resulting report publicly available.

At least annually, the head of the audit organization evaluates the system of quality management as a whole and concludes in writing whether it provides reasonable assurance that the organization's engagements are performed in accordance with applicable standards. The signed annual evaluation, including any deficiencies and their remediation status, is retained as the organization's quality-control report of record.

3 · Personnel & CPE (GAGAS 80/24 · ≥20 h each year · two-year window 2025–2026)

AUDITOR	ROLE	TOTAL CPE	GOVERNMENT	EACH YEAR (≥20 H)	STATUS
Dana Reyes	CAE	28 / 80 h	22 / 24 h	2025: 0 h · 2026: 28 h	Below target
Marcus Lee	Senior	11 / 80 h	8 / 24 h	2025: 0 h · 2026: 11 h	Below target
Priya Shah	Staff	2 / 80 h	2 / 24 h	2025: 0 h · 2026: 2 h	Below target

4 · Independence (GAGAS Ch. 3)

ENGAGEMENT	DETERMINATION	STATUS
FY2026 Payroll Controls Review	Independent	Completed
FY2026 Procurement Card Audit	Independent with safeguards	Completed
FY2026 Records Retention Policy Refresh	Not required (non-GAGAS)	—

Annual staff independence affirmations

STAFF MEMBER	YEAR	AFFIRMATION RECEIVED
Dana Reyes	2026	Jan 15, 2026 · Signed form in personnel file.
Marcus Lee	2026	Jan 18, 2026

5 · Engagements & Findings

FY2026 Payroll Controls Review · Active

- **F-002** Terminated employees retained payroll system access — High · Open · overdue

FY2026 Procurement Card Audit · Active

- **F-001** P-card transactions lack documented supervisory review — High · Open · overdue
- **F-003** Purchases split to stay under the single-transaction limit — Medium · In remediation · overdue

FY2026 Records Retention Policy Refresh · Planned

No findings recorded.

6 · External peer review (GAGAS 5.59–5.91)

Most recent review Sep 15, 2024 · next external peer review due Sep 15, 2027 (triennial).

REVIEWING ORGANIZATION	DATE	RATING
ALGA Peer Review Program	Sep 15, 2024	Pass

7 · Internal QC inspections (GAGAS 5.50–5.58)

ENGAGEMENT	DATE	INSPECTOR	QC REVIEW	STATUS
FY2026 Procurement Card Audit	May 12, 2026	External reviewer - ALGA	2 sat, 1 concern	**Open**