Strategic Plan for the Committee on Internal and External Audit
As approved by the Strategic Management Committee, September 22, 2018

**Goal 1: Knowledge Sharing**

Provide a forum for members to share knowledge and contribute efforts that enhance the transportation audit profession.

1.1 Member Engagement

*Ensure member departments are actively engaged and have a voice in the Committee.*

Implementation Actions:

- Establish communication opportunities for member departments to keep abreast of AASHTO and Audit Committee activities.
- Solicit feedback from member departments on Committee matters.
- Follow up with member departments as needed to encourage Committee participation.

1.2 Active Roles

*Create opportunities for member departments to share knowledge and expertise through having active roles in the Committee.*

Implementation Actions:

- Establish Subcommittees that seek participation from member departments.
- Provide leadership opportunities that bring a diversity of viewpoints and expertise.

**Goal 2: Audit Quality**

Promote high-quality audit work that adds value and improves transportation organizations.

2.1 Technical Expertise

*Ensure member departments have access to information, training, and resources that enhance knowledge of auditing standards, methods, and requirements.*

Implementation Actions:

- Provide continuing professional education opportunities for members through annual meetings.
- Sustain Uniform Accounting Guide and Internal Audit Guide as technical resources.
- Facilitate connections with subject matter experts to assist with specific issues.
2.2 Peer Review

Provide a peer review program for member departments that independently validates compliance with auditing standards.

Implementation Actions:

• Establish a Peer Review Subcommittee with the participation and support of member departments.
• Provide tools to assist with auditing standards knowledge and readiness for peer review.

GOAL 3: PARTNER CONNECTIONS

Sustain connections with industry and federal partners to leverage expertise and facilitate dialogue on matters of mutual interest.

3.1 Information Sharing

Encourage appropriate information exchange and discussion amongst member departments and partners.

Implementation Actions:

• Sustain AASHTO-ACEC Subcommittee dedicated to liaison activities.
• Provide meeting opportunities for member departments and partners to connect.
• Encourage collaboration on subcommittees, task forces, speaker panels, and other technical activities to share expertise and knowledge.

3.2 Issue Resolution

Facilitate vetting and problem-solving for matters of mutual interest.

Implementation Actions:

• Foster an environment that supports open dialogue and communication.
• Ensure issues receive appropriate consideration through committee review and Board engagement.