



External Quality Control Review

of the
City of Austin
Office of the City Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

For the period May 1, 2015 to April 30, 2018



Association of Local Government Auditors

June 29, 2018

Corrie Stokes, City Auditor
200 W. Cesar Chavez, Suite 200
Austin, Texas 78702

Dear Ms. Stokes,

We have completed a peer review of the City of Austin, Office of the City Auditor for the period May 1, 2015 through April 30, 2018. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audits and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the City of Austin, Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period May 1, 2015 through April 30, 2018.

We have prepared a separate letter noting particular areas of strength in your internal quality control system.

Wendy Simeon, CIA, CFE
City of Phoenix

Kyla Anderson, CIA, CLEA
City of Scottsdale

Juan (John) Garcia, CPA
Metropolitan Transit Authority
of Harris County



Association of Local Government Auditors

June 29, 2018

Corrie Stokes, City Auditor
200 W. Cesar Chavez, Suite 200
Austin, Texas 78702

Dear Ms. Stokes,

We have completed a peer review of the City of Austin, Office of the City Auditor for the period May 1, 2015 through April 30, 2018, and issued our report thereon dated June 29, 2018. We are issuing this companion letter to offer certain observations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- **Office Culture:** The Office of the City Auditor (OCA) has created a positive work environment that is based on trust, both internal to the department and externally with their auditees and those charged with governance. The OCA has a culture that promotes staff development and ensures an engaged workforce focused on audit quality and making an impact.
- **Quality Review Process:** OCA has committed resources to quality control. The extensive quality assurance process ensures that audit reports are produced with sufficient, appropriate evidence.
- **Summary Workpapers:** The use of summary workpapers provides an opportunity for auditors to view an audit at the macro level.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

Wendy Simeon, CIA, CFE
City of Phoenix

Kyla Anderson, CIA, CLEA
City of Scottsdale

Juan (John) Garcia, CPA
Metropolitan Transit Authority
of Harris County



City of Austin

Office of the City Auditor

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June 29, 2018

To the 2018 ALGA Peer Review Team for the City of Austin,

Thank you for performing the external quality control review of the City of Austin Auditor's Office. I recognize the importance of compliance with Government Auditing Standards in order to ensure independent, high-quality audits and I am pleased with your conclusion that my Office was in full compliance for the review period.

I also appreciate your recognition of some strengths in my office as well as your professionalism, thoughtfulness, and thoroughness in conducting this review.

Sincerely,

Corrie Stokes, CIA, CGAP, CFE
Austin City Auditor