



Association of Local Government Auditors

June 10, 2016

Kathleen Patterson, District of Columbia Auditor
Office of the District of Columbia Auditor
717 14th Street, N.W., Suite 900
Washington, D.C. 2005

Dear Ms. Patterson,

We have completed a peer review of the Office of the District of Columbia Auditor for the period October 1, 2012 through September 30, 2015. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors.

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 audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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 Office of the District of Columbia 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 October 1, 2012 through September 30, 2015.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Mike Edmonds, CIA
Retired

Eduardo Luna, CIA, CGFM
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San Diego, CA

Kyla Anderson, CIA, CLEA
Office of the City Auditor,
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