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June 10, 2016

Mike Edmonds, Retired  
Eduardo Luna, City Auditor, Office of the City Auditor, San Diego, CA  
Kyla Anderson, Sr. Auditor, Office of the City Auditor, Scottsdale, AZ

Dear Mr. Edmonds, Mr. Luna, and Ms. Anderson:

We have reviewed your peer review report and management letter. We are very pleased that your team found 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 during the period October 1, 2012 through September 30, 2015. We note this is our third peer review since initiating such reviews, and the first time we have received the "pass" designation, the highest of three possible designations.

We appreciate your recognition of the three areas in which you felt our office excelled, specifically our semi-annual quality assurance review, our Overall Assessment of Evidence workpaper, and our de-briefing documents used at the completion of various phases of our audits. We appreciate the additional verbal comments, including noting the value of reducing statutory audit requirements, a step the D.C. Council has taken this year at our request.

We also recognize that there are always areas for improvement and, in fact, have already taken steps to address the suggestions you made with regard to (1) clearly documenting additional steps taken to provide reasonable assurance of detecting fraud and (2) ensuring that analysis and assessment of internal and information systems controls are documented in the audit workpapers. Namely, in the eight months since the scope of your peer review, we conducted two staff trainings on detecting and analyzing fraud, including one in which we brought in an expert speaker, and conducted two staff trainings on assessing internal controls. We will continue to further strengthen our procedures and documentation related to these areas as we conduct our audit work in order to fully address the issues you outline.

I would like to extend my appreciation for the professionalism, experience, and candor you brought to this review.

Sincerely yours,



Kathleen Patterson  
District of Columbia Auditor