



External Quality Control Review

of the
City of Phoenix
Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2019 - December 31, 2021



Association of Local Government Auditors

October 20, 2022

Ross Tate, CMA, CIA, CFE, CGAP, CGFM
City Auditor
City of Phoenix City Auditor Department
140 North 3rd Avenue
Phoenix, Arizona 85003

Dear Mr. Tate,

We have completed a peer review of the City of Phoenix City Auditor Department for the period January 1, 2019 through December 31, 2021. 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City of Phoenix City Auditor Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Phoenix City Auditor Department's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with **Government Auditing Standards** and applicable legal and regulatory requirements for audits and attestation engagements during the review period January 1, 2019 through December 31, 2021.

Jeff Beeman
Team Leader
Fairfax County, VA

Natalie Martinez
Team Member
City of Dallas, TX

Eric Lofton
Team Member
MTA of Harris County, TX