



External Quality Control Review

of the
San Antonio
Office of the City Auditor

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

for the period October 1, 2018,
through September 30, 2021



Association of Local Government Auditors

March 24, 2022

Kevin W. Barthold
City Auditor
Office of the City Auditor
100 W. Houston St., 14th Floor
San Antonio, TX 78205

Dear Kevin Barthold,

We have completed a peer review of the Office of the City Auditor for the period October 1, 2018, through September 30, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and a member 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Office of the City Auditor has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Office of the City Auditor'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, attestation engagements, and reviews of financial statements during the period October 1, 2018, through September 30, 2021.

E. Keith Jeter, CICA
Performance Auditor
City of Chesapeake, VA

Olga Ovcharenko, CGAP, CICA
Quality Assurance Coordinator
City of Austin, TX

Jeff Scott Beeman, CPA, CGMA
Auditor
Fairfax County Government, VA



CITY OF SAN ANTONIO

P. O. BOX 839966
SAN ANTONIO TEXAS 78283-3966

March 24, 2022

Trevor L. Williams, ALGA Review Coordinator

Dear Trevor:

We are in receipt of the 2022 Peer Review Report for the Office of the City Auditor. The review team concluded that our internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits during the period October 1, 2018, to September 30, 2021.

We are obviously pleased with the results of the Peer Review Report and I would like to thank the Association of Local Government Auditors and the Peer Review Team for the balanced and comprehensive approach it took during the review.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Kevin Barthold".

Kevin Barthold, CPA, CIA, CISA, CRMA
City Auditor
City of San Antonio