

# Audit and Accountability Committee



## Peer Review Results of the Office of the City Auditor

Presented by: Kevin Barthold, City Auditor

April 27, 2022

# Who Audits the Auditor

Per City ordinance, we must comply with Generally Accepted Government Auditing Standards (GAGAS)

GAGAS requires that we must undergo a Peer Review (Audit) every 3 years.

The purpose of the Peer Review is to determine if we are in compliance with the standards.

Possible outcomes:

- Pass
- Pass with Deficiencies (including management letter recommendations)
- Fail

# Who Audits the Auditor

Agreement with the Association of Local Government Auditors

Conducted by 3 'peers' within the audit profession

Keith Jeter, CICA, City of Chesapeake, VA

Olga Ovcharenko, CGAP, CICA, CRMA, City of Austin, TX

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

# Who Audits the Auditor

Scope: October 1, 2018 through September 30, 2021

- Provided auditors with information prior to on-site visit
- Auditors spent 4 days on-site
  - Review policies and procedures
  - Review internal monitoring processes
  - Review sample of reports and workpapers
  - Review independence, staff training and development
  - Interview staff and management

# Who Audits the Auditor

## Results

Passed with no findings or recommendations

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.



***Association of Local Government  
Auditors***

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