



External Quality Control Review

of the
Office of the City Auditor, City of
Seattle, WA

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

for the period October 2, 2021 to October 1, 2024



Association of Local Government Auditors

November 7, 2024

David G. Jones, City Auditor
700 Fifth Avenue, Suite 2410
Seattle, Washington 98124-4729

Dear Mr. Jones,

We have completed a peer review of the Office of the City Auditor, City of Seattle for the period October 2, 2021 to October 1, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management

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. Office of the City Auditor has received a rating of pass.

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 engagements during the period October 2, 2021 to October 1, 2024.

Sincerely,

Eduardo Luna
Assistant City Auditor
City of Oakland, CA

Katie Houston, CPA, CIA, CFE
Internal Audit Director
Austin Transit Partnership, TX