



# External Quality Control Review

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of the  
City of Atlanta  
City Auditor's Office

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

for the period January 1, 2004, through  
November 15, 2006

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November 17, 2006

Leslie Ward  
City Auditor  
City of Atlanta  
68 Mitchell Street SW, Suite 12100  
Atlanta, GA 30303-0312

Dear Ms. Ward:

We have completed a peer review of the City Auditor's Office for the period January 1, 2004, to November 15, 2006. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guide published in May 2004, by the Association of Local Government Auditors.


We reviewed your organization's internal quality control system 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. 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.


Based on the results of our review, it is our opinion that the City Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audits and attestation engagements during the period January 1, 2004, to November 15, 2006.

We have prepared a separate letter offering additional observations stemming from our review.

Sincerely,

  
Joanne Griggs,  
CPA, CFE, CGFM  
City Auditor  
Virginia Beach, VA

  
Tim Biernes,  
CPA, CMA, CISA, CITP  
Director of Auditing  
So. FL Mgmt. Water Dist.

  
Carol Bibb,  
CIA, CFE  
Director of Internal Audit  
Lynchburg, VA



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November 17, 2006

Leslie Ward  
City Auditor  
City Auditor's Office  
68 Mitchell Street SW, Suite 12100  
Atlanta, GA 30303-0312

Dear Ms. Ward:

We have completed a peer review of the City Auditor's Office for the period January 1, 2004 to November 15, 2006, and issued our report thereon dated November 17, 2006. We are issuing this companion letter to offer additional observations stemming from our peer review.

We commend you and your staff for developing an outstanding framework for conducting audits. We would particularly like to recognize the following areas in which we believe your office excels:

- Your office has addressed significant issues important to the efficiency, effectiveness and integrity of city government.
- Staff qualifications are strengthened by encouraging professional certifications and training.
- Policies and procedures are well written and provide excellent guidance for staff in following Government Auditing Standards.
- The timesheet and recommendation databases are valuable tools to effectively manage audits and departmental resources.

Government Auditing Standards provide audit organizations flexibility in determining the nature and extent of their internal quality control systems. Our review found your quality control system was functioning as intended. Therefore, we make no formal recommendations for improvement, but offered verbal suggestions on determining nonaudit work and retaining only workpaper documentation relevant to support audit findings and conclusions.

We would like to thank you and your staff for the hospitality and cooperation extended to us during our review. We enjoyed our stay in Atlanta.

Sincerely,



Joanne Griggs  
CPA, CFE, CGFM  
City Auditor  
Virginia Beach, VA



Tim Biernes  
CPA, CMA, CISA, CITP  
Director of Auditing  
So. FL Mgmt Water Dist.



Carol Bibb  
CIA, CFE  
Director of Internal Audit  
Lynchburg, VA



# CITY OF ATLANTA

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November 17, 2006

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Carol Bibb,  
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Director of Internal Audit  
Lynchburg, VA

Dear Ms. Griggs:

We'd like to thank you and your colleagues for conducting the first peer review of the City of Atlanta City Auditor's Office. We appreciate your finding that the office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance that we complied with *Government Auditing Standards*. We especially thank you for your thorough review and thoughtful comments. Your constructive feedback will help us to continue to improve our performance and add value to the city's governance processes.

Sincerely,

Leslie Ward  
City Auditor