



External Quality Control Review

of the
City Auditor's Office,
City of Atlanta

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

for the period November 1, 2018 through October 31, 2021



Association of Local Government Auditors

July 14, 2022

Amanda Noble, City Auditor
68 Mitchell Street, SW, Suite 12100
Atlanta, Georgia 30303

Dear Ms. Noble,

We have completed a peer review of the City Auditor's Office, City of Atlanta for the period November 1, 2018 through October 31, 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 non-audit engagements and working papers.
- Reviewing documents related to independence and training of auditing staff.
- Interviewing auditing staff and management 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 Auditor's Office, City of Atlanta has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City Auditor's Office, City of Atlanta'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 during the review period of November 1, 2018 through October 31, 2021.

Jason Hadavi CPA, CFE, LPEC
City of Austin
Office of the City Auditor

Alisa Pfeifer
City of Fort Worth
Internal Audit Department

Mark Coolidge CPA, CIA, CIGA
City of Miami Beach
Office of Inspector General



CITY OF ATLANTA

AMANDA NOBLE
City Auditor
anoble@atlantaga.gov

STEPHANIE JACKSON
Deputy City Auditor
sjackson@atlantaga.gov

CITY AUDITOR'S OFFICE
68 MITCHELL STREET SW, SUITE 12100
ATLANTA, GEORGIA 30303-0312
<http://www.atlaudit.org>
(404) 330-6452
FAX: (404) 658-6077

Report Fraud, Waste, and Abuse 1-800-884-0911

AUDIT COMMITTEE
Danielle Hampton, Chair
Daniel Ebersole, Vice-Chair
Amanda Beck, PhD
Donald T. Penovi, CPA
Dargan Burns, III

July 14, 2022

Jason Hadavi
City of Austin
Office of the City Auditor

Alisa Pfeifer
City of Fort Worth
Internal Audit Department

Mark Coolidge
City of Miami Beach
Office of Inspector General

Dear Peer Review Team,

Thank you for performing the external quality control review for the City of Atlanta City Auditor's Office for the period November 1, 2018, through October 31, 2021. We are pleased that you found that our audit quality control system complied with *Government Auditing Standards*. Your independent assessment of our procedures and practices is very helpful. We appreciate your thorough review and your thoughtful feedback.

Sincerely,

Amanda Noble