



External Quality Control Review

of the
City of Atlanta
City Auditor's Office

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

for the period November 14, 2012, through
October 31, 2015



Association of Local Government Auditors

November 12, 2015

Ms. Leslie E. Ward, City Auditor
City of Atlanta, City Auditor's Office
68 Mitchell Street, SW, Suite 12100
Atlanta Georgia 30303-0312

Dear Ms. Ward,

We have completed a peer review of the City of Atlanta City Auditor's Office for the period November 14, 2012 through October 31, 2015. In conducting our review, 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 operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development 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.

Based on the results of our review, it is our opinion that the City of Atlanta 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 audit engagements during the peer review period of November 14, 2012 through October 31, 2015.

Kim Taylor

Kim Taylor, CPA

Council Auditor's Office/
City of Jacksonville

Angela Huston

Angela Huston

Fulton County School
System

Shirley McFadden

Shirley McFadden, CPA, CIA

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CITY OF ATLANTA

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November 12, 2015

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System

Shirley McFadden, CPA,CIA
City of Raleigh, NC

Dear Ms. Taylor:

We thank you and your colleagues for conducting a peer review of the City of Atlanta's City Auditor's Office. We appreciate your thorough review and thoughtful feedback on our audit processes. We also thank Stan Sewell for coordinating the review on the behalf of the Association of Local Government Auditors. We are pleased that you found our internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* during the period November 14, 2012, through October 31, 2015.

Sincerely,

Leslie Ward
City Auditor