



External Quality Control Review

City of Atlanta
City Auditor's Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period of November 1, 2015 through October 31,
2018



Association of Local Government Auditors

November 9, 2018

Mrs. Amanda Noble, City Auditor
City of Atlanta, City Auditor's Office
68 Mitchell Street, SW Suite 12100
Atlanta, GA 30303-0312

Dear Mrs. Noble,

We have completed a peer review of the City of Atlanta City Auditor's Office for the period November 1, 2015 through October 31, 2018. 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 if 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 working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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 period November 1, 2015 to October 31, 2018.

Lyndon S. Remias, CPA, CIA
City Auditor
City of Virginia Beach

Justin Anderson, CGAP
Principal Management Auditor
King County Auditor's Office

Ricco Bonelli, CIA
Principal Internal Auditor
Orange County Transportation
Authority