



External Quality Control Review

of the
City of Arlington
City Auditor's Office

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



Association of Local Government Auditors

January 30, 2020

Lori Brooks, City Auditor
City Auditor's Office
101 W. Abram Street, Third Floor
Arlington, Texas 76010

Dear Ms. Brooks,

We have completed a peer review of the City of Arlington, City Auditor's Office for the period October 1, 2016, through September 30, 2019. 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City of Arlington, City Auditor's Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Arlington, City Auditor's Office'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 period October 1, 2016, through September 30, 2019.

Sincerely,

Debbie Banks, CFE, CICA, CMFO
City Auditor
City of Memphis

Carmen Miller, CIA
Senior Auditor
Dallas-Fort Worth International Airport
Board