



---

# 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**  
for the period October 1, 2019 - September 30, 2022

---



## Association of Local Government Auditors

March 30, 2023

Susan Edwards  
City Auditor  
101 W Abrams Street, Third Floor  
Arlington, Texas 76010

Dear Mrs. Edwards,

We have completed a peer review of the City of Arlington City Auditor's Office for the period October 1, 2019 through September 30, 2022. 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. 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, 2019 through September 30, 2022.

Micheal Jones, CGAP  
Audit Manager  
City of Atlanta

Aaron Cook, CIA, CGAP, CISA, CISSP, PCI ISA  
Deputy City Auditor  
City of Phoenix