



External Quality Control Review

of the
City of Oklahoma City
Office of the City Auditor

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

for the period May 1, 2011 – June 30, 2014



Association of Local Government Auditors

October 30, 2014

Jim Williamson, City Auditor
200 N. Walker
Oklahoma City, OK 73102

Dear Mr. Williamson,

We have completed a peer review of the City of Oklahoma City, Office of the City Auditor, for the period May 1, 2011 – June 30, 2014. 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 and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee 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 Oklahoma City, Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period May 1, 2011 – June 30, 2014.

Terrie Pyeatt, CPA
Director of Internal Audit
Virginia Beach City Public Schools

Diane Hinojoza
Senior Auditor
City of Fort Worth, Texas



The City of
OKLAHOMA CITY
The Office of the City Auditor

October 30, 2014

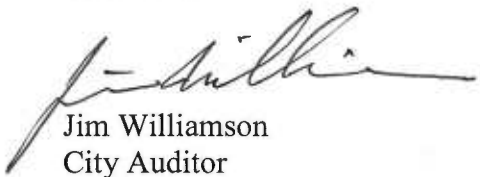
Ms. Terry Pyeatt
Review Team Leader
2512 George Mason Drive
Virginia Beach, VA 23456

Dear Ms. Pyeatt:

Thank you for leading the peer review team for the Office of the City Auditor. I am very pleased to note that your team confirmed our internal quality control system to be adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* during the review period. Additionally, your team's positive comments regarding areas in which our office excels are appreciated.

We found the comments and observations offered by you and Diane Hinojoza throughout the review to be very insightful and we greatly appreciate the team's efforts in helping us improve our audit services.

Sincerely,



Jim Williamson
City Auditor

cc: Diane Hinojoza, Peer Review Team Member
Erin Kenney, ALGA Peer Review Coordinator