
External Quality Control Review

of the
City of Oklahoma City
Auditor's Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period (July 1, 2019 to June 30, 2022)



Association of Local Government Auditors

October 20, 2022

Matt Weller, City Auditor
200 N Walker Ave., Room 212
Oklahoma City, OK 73102

Dear Mr. Weller,

We have completed a peer review of the Oklahoma City Auditor's Office for the period July 1, 2019 through June 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, non-audit services, and their related 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Oklahoma City Auditor's Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Oklahoma 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 performance audits during the July 1, 2019 through June 30, 2022 period.

Kristine Adams-Wannberg, CIA, CGAP
Principal Management Auditor/ Auditor-Elect
Washington County, OR

MaDonna Woodson,
Senior Auditor
City of Wilmington, DE



The City of
OKLAHOMA CITY
The Office of the City Auditor

October 20, 2022

Ms. Kristine Adams-Wannberg
Review Team Leader
1457 SE 53rd Ave.
Hillsboro, OR 97123

Dear Ms. Adams-Wannberg:

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 MaDonna Woodson throughout the review to be very insightful and we greatly appreciate the team's efforts in helping us improve our audit services.

Sincerely,

A handwritten signature in black ink that reads "Matt Weller".

Matt Weller
City Auditor

cc: MaDonna Woodson, Peer Review Team Member
Lyndon Remias, ALGA Peer Review Coordinator