External Quality Control Review

of the

Office of the City Auditor
Kansas City, Missouri

Conducted in accordance with guidelines of the

Association of Local Government Auditors

for the period September 1, 2015 – August 31, 2018

Association of Local Government Auditors

October 25, 2018

Douglas Jones, City Auditor
Office of the City Auditor
414 East 12th
Kansas City, MO 64106

Dear Mr. Jones,

We have completed a peer review of the Office of the City Auditor, City of Kansas City, Missouri, for the period September 1, 2015, through August 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 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of audit staff.
- Interviewing audit 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.

Based on the results of our review, it is our opinion that the Office of the City Auditor, City of Kansas City, Missouri'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 of September 1, 2015, through August 31, 2018.

We have prepared a separate letter noting areas of the quality control system in which the Office excels.

Sally A Barber

Sally Barber, CPA, CIA
Audit Supervisor
City of Colorado Springs

Stephen Peters

Stephen Peters, CPA
Legislative Audit Manager
Howard County, Maryland

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Association of Local Government Auditors

October 25, 2018

Douglas Jones, City Auditor
Office of the City Auditor
City of Kansas City
414 East 12th Street
Kansas City, MO 64106

Dear Mr. Jones,

We have completed a review of the Office of the City Auditor, City of Kansas City, Missouri, for the period September 1, 2015, through August 31, 2018, and issued our report date October 25, 2018. There are no formal observations and suggestions stemming from our peer review. In addition, we would like to note some of the areas we believe are particular strengths of the Office:

Effective Teamwork: The Office utilizes an internal practice of involving staff and managers outside of the audit team on a particular project to provide input and comments on project scope, planning, results, and reporting. This practice, known as Extended Review Team, or ERT, allows for greater teamwork and involvement from audit staff and reinforces the concept of the office working together to complete a project. Similarly, the audit staff and management team work together to assess risks and develop the annual audit plan.

Experienced and Well-Qualified Staff: We note that all of the audit staff have advanced degrees and most staff have significant tenure with the Office.

We wish to express our appreciation to you, your staff, and other city officials for their hospitality and cooperation extended to us during our review.

Sincerely,

Sally Barber, CPA, CIA
Audit Supervisor
City of Colorado Springs

Stephen Peters, CPA
Legislative Audit Manager
Howard County, Maryland

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414 East 12th Street
Kansas City, Missouri 64106

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October 25, 2018

Sally Barber, CPA, CIA
Audit Supervisor
Office of the City Auditor
107 N. Nevada Ave., Suite 205
Colorado Springs, CO 80903

Stephen Peters, CPA
Legislative Audit Manager
Howard County
3430 Court House Drive,
Ellicott City, MD 21043

Dear Ms. Barber and Mr. Peters:

Thank you for performing the external quality control review of the City of Kansas City, Missouri, City Auditor's Office.

I am pleased the review team concluded that the City Auditor's Office complies with *Government Auditing Standards*. We have devoted a great deal of effort to developing and implementing an internal quality control system to help us achieve this goal. I appreciate your positive comments on the review team's overall impression of the office, the quality of our audit work, the teamwork we use to develop audits and our annual audit plan, and our well-qualified and experienced audit staff.

We appreciate you taking the time away from your other responsibilities to conduct our peer review and the thoroughness and professionalism with which you conducted the review. We would also like to thank Trevor Williams' efforts in coordinating our peer review and putting together such a good team.

Sincerely,

Douglas Jones, CGAP, CIA, CRMA
City Auditor

cc: Trevor Williams, Chief Audit Executive, Florida International University

The Association of Local Government Auditors

Awards this

Certificate of Compliance

to

Office of the City Auditor Kansas City, Missouri

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period September 1, 2015, through August 31, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Kristine Adams-Wannberg
ALGA President