



External Quality Control Review

Government of the District of Columbia
Office of the Chief Financial Officer
Office of the Integrity and Oversight

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period of October 1, 2015 through September 30, 2018



Association of Local Government Auditors

January 11, 2019

Mr. Timothy Barry
Executive Director
Government of the District of Columbia
Office of the Chief Financial Officer
Office of Integrity and Oversight
1100 4th Street, SW, Suite E750
Washington, DC 20024

Dear Mr. Barry,

We have completed a peer review of the Government of the District of Columbia, Office of Integrity and Oversight for the period October 1, 2015 through September 30, 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 if 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 working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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 Government of the District of Columbia, Office of Integrity and Oversight internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit engagements during the period October 1, 2015 to September 30, 2018.

Lyndon S. Remias, CPA
City Auditor
City of Virginia Beach, VA

Angela Baxter, CPA
Director of Internal Audit
County of Hanover, VA

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer



Office of Integrity and Oversight

January 16, 2019

Mary Jo Emanuele
Audit Manager
City Auditor's Office,
City of Kansas City, Mo.
414 East 12th Street, Room 2103
Kansas City, MO 64106

Dear Ms. Emanuele:

We are pleased to report the ALGA peer review found the Office of Integrity and Oversight's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards during the period October 1, 2015 through September 30, 2018.

I want to thank the peer review team of Lyndon S. Remias, CPA and Angela Baxter, CPA. Their professional assessment of our quality control system was both constructive and insightful in helping us to ensure that we continuously comply with Generally Accepted Government Auditing Standards.

Sincerely,

A handwritten signature in black ink that reads "Timothy Barry". The signature is written in a cursive style with a long, sweeping tail that extends to the right.

Timothy Barry
Executive Director



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

***Government of the District of Columbia Office of the
Chief Financial Officer, Office of Integrity and
Oversight***

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 October 1, 2015, through September 30, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Kristine Adams-Wannberg

Kristine Adams-Wannberg
ALGA President