



External Quality Control Review

City of Chattanooga Office of Internal Audit

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

for the period of October 1, 2014 through
December 31, 2015



Association of Local Government Auditors

April 14, 2016

Mr. Stan Sewell, City Auditor
Office of Internal Audit
1001 Lindsay Street
Chattanooga, TN 37402

Dear Mr. Sewell,

We have completed a peer review of the City of Chattanooga Office of Internal Audit for the period October 1, 2014 to December 31, 2015. 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 and non-audit engagements and 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 City of Chattanooga Office of Internal Audit 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, 2014 to December 31, 2015.

Lyndon S. Remias
City Auditor
City of Virginia Beach

Germaine F. Brewington
Director of Audit Services Department
City of Durham



OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

April 14, 2016

Lyndon S. Remias, City Auditor
City of Virginia Beach

Germaine F. Brewington, Director of Audit Services
City of Durham

Dear Mr. Remias and Ms. Brewington:

I would like to take this opportunity to thank you for the thorough and complete peer review performed by the team. This experience is always rewarding. Your review provides independent and objective assurance to the parties relying on our work. In addition, the exchange of personal experiences and best practices will enhance the quality of our office's future audit projects.

We are very pleased our office was found to be in full compliance with no need for a management letter.

In closing, I would like to thank the peer review team for their time and expertise. Also, we very much appreciate Paul Geib of Milwaukee Public Schools coordinating the review.

Very truly yours,

Stan Sewell
City Auditor