



External Quality Control Review

of the
Office of the Metro Auditor
Portland, OR

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period November 1, 2015 to October 31, 2018



Association of Local Government Auditors

December 6, 2018

Brian Evans, Metro Auditor
600 NE Grand Avenue
Portland, OR 97232-2736

Dear Mr. Evans,

We have completed a peer review of the Office of the Metro Auditor for the period of November 1 2015 to October 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 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 Office of the Metro Auditor 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 November 1 2015 to October 31, 2018.

We have prepared a separate letter noting particular areas of strength in your internal quality control system.

Cameron Lagrone, CGAP
City of Austin, TX

Eric Spivak, CGAP, CIA, CRMA
Jackson County, OR



Association of Local Government Auditors

December 6, 2018

Brian Evans, Metro Auditor
600 NE Grand Avenue
Portland, OR 97232-2736

Dear Mr. Evans,

We have completed a peer review of the Office of the Metro Auditor for the period of November 1 2015 to October 31, 2018 and issued our report dated December 6, 2018. We are issuing this companion letter to note particular areas of strength in your internal quality control system.

We would like to mention some of the areas in which we believe your office excels:

- The Office of the Metro Auditor employs highly trained, competent, and professional staff.
- A review of audit files clearly demonstrated the thoroughness with which The Office of the Metro Auditor plans and performs audits in accordance with *Government Auditing Standards*.
- The Office of the Metro Auditor have taken necessary and appropriate steps to maintain their independence within the Metro organization.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

Cameron Lagrone, CGAP
City of Austin, TX

Eric Spivak, CGAP, CIA, CRMA
Jackson County, OR



Brian Evans
Metro Auditor

600 NE Grand Ave
Portland, OR 97232-2736
TEL 503 797 1892, FAX 503 797 1831

December 6, 2018

Cameron Lagrone, CGAP
City of Austin, TX
Peer Review Team Leader

Eric Spivak, CGAP, CIA, CRMA
Jackson County, OR

Dear Ms. Lagrone and Mr. Spivak:

I have reviewed the report of December 6, 2018 containing the results of your review of the Office of the Metro Auditor's operations to determine if we comply with *Government Auditing Standards*. I am pleased that you have found our office in compliance with the standards. Metro Code requires the Auditor's Office to comply with the standards, so I greatly value your work and this finding.

I observed that you reviewed our policies, procedures and practices thoroughly and therefore, believe your comments to be accurate and valuable. I appreciated the opportunity to hear your feedback and suggestions. I especially appreciated your recognition of staff professionalism and competence, the thoroughness of our audit processes, and our ongoing efforts to maintain independence.

Thank you for volunteering to participate with the Association of Local Government Auditors in the Peer Review Program. I appreciate your time and dedication to this effort.

Sincerely,

Brian Evans
Metro Auditor