



# External Quality Control Review

of the  
City of Chattanooga  
Office of Internal Audit

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period January 1, 2019 through  
December 31, 2021



## **Association of Local Government Auditors**

May 26, 2022

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 Auditor for the period January 1, 2019 through December 31, 2021. 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. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and nonaudit 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 of January 1, 2019 to December 31, 2021.

J. Timothy Beignes  
Inspector General  
South Florida Water  
Management District

Ryan Gartin  
Audit Manager  
Chesterfield County  
Internal Audit



# OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

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Peer Review Team:

Thank you for performing this external quality control review of the City of Chattanooga Office of Internal Audit for the period of January 1, 2019 through December 31, 2021. We are obviously pleased that you found our quality control system complies with Generally Accepted Government Auditing Standards and appreciate your thoughtful discussions.

We thank you, as well as your employers, for donating your time and expertise in conducting this peer review. We also wish to thank Terrie Pyeatt, Director of Internal Audit, Virginia Beach Public Schools, for coordinating the peer review.

Very truly yours,

Stan Sewell, CPA, CGFM, CFE  
City Auditor

xc: Terrie Pyeatt