



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, 2016 through
December 31, 2018



Association of Local Government Auditors

June 12, 2019

Mr. Stan Sewell, City Auditor
Office of Internal Auditor
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, 2016 to December 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 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, 2016 to December 31, 2018.

Vivien Zhi
Senior Auditor
City of Kansas City, MO

Coia Walker
Budget and Operations Consultant
City of Atlanta



OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

June 12, 2019

Vivien Zhi
City of Kansas City, MO

Coia Walker
City of Atlanta, GA

Dear Ms. Zhi and Ms. Walker:

I would like to take this opportunity to thank you for the thorough and complete peer review performed by the team. Your review provides independent and objective assurance to the parties relying on our work. Our staff is pleased the independent auditors found our office to be in full compliance with no need for a management letter.

Our office is committed to continuously improving and refining its audit processes. As such, we very much appreciate your insights, perspectives and discussions of best practices while conducting our review. We thank both of you for your professionalism, openness, cooperation, and courtesy during the review. We also thank Martin Petherbridge of the City of Raleigh for coordinating this peer review.

Very truly yours,

Stan Sewell
City Auditor

cc: Martin Petherbridge