



Association of Local Government Auditors

April 11, 2013

Mr. Gary White, City Auditor
City Auditor's Office
414 E. 12th Street, Suite 2103
Kansas City, Missouri 64106

Dear Mr. White:

We have completed a peer review of the Kansas City, Missouri, City Auditor's Office for the period of September 1, 2009 through August 31, 2012. 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:

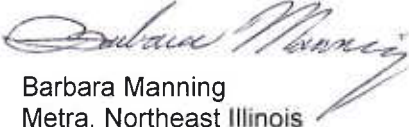
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audits and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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 Kansas City, Missouri, City Auditor's Office 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 review period.

Due to the quality of the audits and related activities, we have prepared a separate letter noting areas of excellence.

Thank you,


Barbara Manning
Metra, Northeast Illinois
Commuter Railroad


Mark Bigler
City of San Antonio, Texas



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City Auditor's Office
414 E. 12th Street, Suite 2103
Kansas City, Missouri 64106

Dear Mr. White:

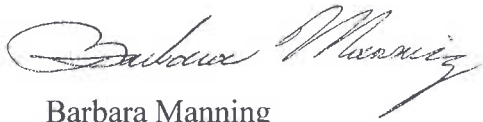
We have completed a peer review of the Kansas City, Missouri City Auditor's Office for the period September 1, 2009 through August 31, 2012. We noted no formal observations and suggestions as a result of our review.

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

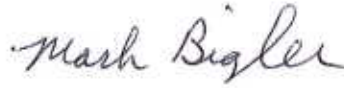
- The office has a current policy and procedures manual which is appropriately referenced to and in compliance with Government Auditing Standards.
- We noted that the auditors have a strong knowledge of the procedures and related Standards and that they are required to read and sign statements to attest to annual review. We found this to be a best practice.
- We noted that auditors were very thorough in their selection and use of criteria in audit planning and reporting phases.
- We noted that the weekly 7 Minute Training provides a means to stay current on important topics on a regular basis while minimizing required time.
- The overall system of quality control is impressive, and we found that the Extended Review Team provides a collaborative in-progress method of quality control.
- We observed a high level of professionalism and competence in the staff.
- The audit templates were easy to review and well referenced to the Standards resulting in complete and clear audit work.

We extend our thanks to you, your staff and the other city officials we met for the hospitality and cooperation extended to us during our review.

Thank you,

A handwritten signature in cursive script, appearing to read "Barbara Manning".

Barbara Manning
Metra, Northeast Illinois Commuter Railroad

A handwritten signature in cursive script, appearing to read "Mark Bigler".

Mark Bigler
City of San Antonio, Texas



Office of the City Auditor

21st Floor, City Hall
414 East 12th Street
Kansas City, Missouri 64106

(816) 513-3300
Fax: (816) 513-3305

April 11, 2013

Barbara Manning, Department Head
METRA
547 W. Jackson Blvd
Chicago, IL 60661

Dear Ms. Manning:

This letter is my response to your reports on the external quality control review of our office. My comments address both the opinion letter and the management letter.

I am pleased that the review team concluded that the City Auditor's Office complies with Government Auditing Standards. The audit staff has devoted a great deal of effort to developing and implementing an internal quality control system to help us achieve this goal. I also appreciate your positive comments on the review team's overall impression of the office.

We appreciate you and Mark Bigler taking the time to conduct our peer review. I appreciate the thoroughness and professionalism with which you and Mark conducted the review.

Sincerely,

Gary L. White
City Auditor

cc: Mark Bigler, Audit Manager, City of San Antonio