



External Quality Control Review

of the

**City of Kansas City, Missouri
Office of the City Auditor**

Conducted in accordance with guidelines of the

**Association of Local
Government Auditors**

for the period September 1, 2012 through
August 31, 2015



Association of Local Government Auditors

October 29, 2015

Douglas Jones, City Auditor
Office of the City Auditor
City of Kansas City
414 East 12th Street
Kansas City, MO 64106

Dear Mr. Jones,

We have completed a peer review of the Office of the City Auditor, City of Kansas City, Missouri, for the period September 1, 2012, through August 31, 2015, and issued our report thereon dated October 29, 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 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 office 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 Office of the City Auditor, City of Kansas City, Missouri's, internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period of September 1, 2012, through August 31, 2015.

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



Jim Williamson
City Auditor
Oklahoma City, OK



Tashonda Cobbs
Senior Auditor
Fulton County Board of Education
Atlanta, GA



Association of Local Government Auditors

October 29, 2015

Douglas Jones, City Auditor
Office of the City Auditor
City of Kansas City
414 East 12th Street
Kansas City, MO 64106

Dear Mr. Jones,

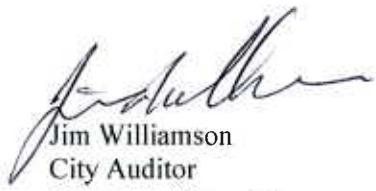
We have completed a peer review of the Office of the City Auditor, City of Kansas City, Missouri, for the period September 1, 2012, through August 31, 2015, and issued our report thereon dated October 29, 2015. There are no formal observations and suggestions stemming from our peer review. However we would like to mention some of the areas in which we believe your office excels:

- **High Impact Audit Results:** The Office of the City Auditor conducts audits with the potential for significant impact that are responsive to the needs and concerns of decision-makers and/or the public. Related audit conclusions are persuasive and supported by evidence gathered using appropriate research methods and tools. Audit recommendations are feasible and designed to make government programs more effective and efficient. Audit results are communicated in a clear, concise way.
- **Protecting Independence:** The Office of the City Auditor emphasizes maintaining independence through formal policies and procedures, forms and templates used in audit engagements, and informal staff discussions. The process for evaluating nonaudit services for potential impairments to independence is also noteworthy. These practices are effective in protecting the Office of the City Auditor's independence to continue to perform audits in accordance with *Government Auditing Standards*.
- **Staff Development:** The Office of the City Auditor demonstrates a strong commitment to staff development through a number of practices which contribute to the Office's continued ability to perform high impact audits. These practices include the following:
 - New employee orientation
 - Meaningful ongoing staff training
 - Staff participation in professional organizations
 - Extended Review Team collaboration

Mr. Douglas Jones
October 29, 2015
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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.

Sincerely,



Jim Williamson
City Auditor
Oklahoma City, OK



Tashonda Cobbs
Senior Auditor
Fulton County Board of Education
Atlanta, GA



Office of the City Auditor

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

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

October 29, 2015

Jim Williamson, City Auditor
Office of the City Auditor
200 North Walker Avenue
Oklahoma City, OK 73102

Dear Jim:

This letter is my response to your reports on the external quality control review of our office.

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 appreciate your positive comments on the review team's overall impression of the office and the quality of our audit work.

We appreciate you and Tashonda Cobbs taking the time away from your other responsibilities to conduct our peer review and the thoroughness and professionalism with which you and Tashonda conducted the review. We would also like to thank Trevor William's efforts in coordinating our peer review and putting together such a good team.

Sincerely,

A handwritten signature in blue ink that reads "Douglas Jones".

Douglas Jones
City Auditor

cc: Tashonda Cobbs, Senior Auditor, Fulton County Board of Education