



External Quality Control Review

of the
Multnomah County Auditor's Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2020 – December 31, 2022



Association of Local Government Auditors

April 20, 2023

Jennifer McGuirk, MPA, CIA
Multnomah County Auditor
501 SE Hawthorne Blvd., Room 601
Portland, OR 97214

Dear Ms. McGuirk,

We have completed a peer review of the Multnomah County Auditor's Office for the period of January 1, 2020 – December 31, 2022. 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 and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Multnomah County Auditor's Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Multnomah County Auditor's Office internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for performance audits during the review period.

Stephanie Noble
Senior Program Performance Auditor,
City of San José, CA