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NALGA Quality Control Reviewers

Jeremiah P. Carroll II  
Audit Director  
Clark County, Nevada

Debra D. Yoshimura  
Audit Director  
Albuquerque, NM

We were pleased that you found our Office in conformance with *Government Auditing Standards*. Not only does our County Charter require it, but meeting these standards also ensures audit quality. Your review reinforced our belief that we have systems in place to meet those standards and that these systems were working effectively during the period April 1, 1999 through April 1, 2002.

We also appreciate the suggestions that you have made in regards to improving our operations. These suggestions fall in two areas: better consistency in following our current policies and procedures and suggestions for additional procedures or practices.

We agree that we need to strive harder to consistently reference survey and fieldwork plans to the work performed, include all elements listed in our procedures in workpaper headings, include all supervisory meetings in our *Supervisor Review Log*, and identify audit objectives in the report. The decision of what documents to include in the workpapers is a judgment call. I would rather the auditors err on the side of too much than too little, but we will discuss this in a future staff meeting. The *Finding Development Sheet* is one of several tools that auditors can use to prepare for report writing. Because the findings that are included in the report are referenced to work papers and because auditors do not always use this tool, I do not consider it necessary to reference the *Finding Development Sheet* to the work papers. We will change the design of this tool and remove the "Workpaper Support" column.

You also made suggestions for additional policies and procedures. We agree that workpapers should include a notation explaining why some areas of concern were not included in the Final Report and will add this to our policies and procedures. We will consider the suggestion that auditor questions noted in the work papers be referenced to the documents where answered and make changes if it seems that they would strengthen our compliance with government auditing standards. We will also be more diligent in exploring the causes for findings and appreciate your suggestion to use root cause analysis.

Thank you for the invaluable service you have performed. I found the process to be constructive and insightful. Most gratifying was your recognition of our Office's achievement in the level of communication provided to the public. It is always valuable to have peers review and comment on your work. This was even more meaningful because of the quality of your professionalism.

Sincerely,

Suzanne Flynn  
Multnomah County Auditor