



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, 2017 – December 31, 2019



Association of Local Government Auditors

January 14, 2021

Jennifer McGuirk, County Auditor
601 SE Hawthorne, Ste 601
Portland, OR 97214

Dear Ms. McGuirk,

We have completed a peer review of the Multnomah County Auditor's Office for the period January 1, 2017 – December 31, 2019. 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 and nonaudit engagements and working papers focusing in on the last year of the peer review period.
- 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. 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's 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 audits during January 1, 2017 – December 31, 2019.

Terrie Pyeatt, CPA
Office of Internal Audit
Virginia Beach City Public Schools
Virginia Beach, VA

Kelsey Thompson, CIA, CGAP
Office of the City Auditor
City of Austin
Austin, TX