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# External Quality Control Review

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of the  
Multnomah County Auditor's Office

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period January 1, 2023 to December 31, 2025

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## Association of Local Government Auditors

April 9, 2026

Jennifer McGuirk, CIA, MPA  
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 (Office) for the period January 1, 2023 to December 31, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

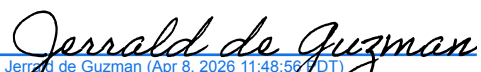
We reviewed the internal quality control system of your Office and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General 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 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 Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the 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 engagements during the review period.

  
JENNIFER AN (Apr 8, 2026 11:47:35 PDT)  
Jennifer An, CPA  
City of Los Angeles  
Los Angeles Police Department

  
Jerrald de Guzman (Apr 8, 2026 11:48:56 PDT)  
Jerrald de Guzman, CIA  
City and County of Honolulu  
Office of the City Auditor