



## Office of Multnomah County Auditor

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Steve March  
County Auditor

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June 12, 2014

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Peer Review Team Members,

We want to thank you for both the amount and quality of the work you have put into our peer review. You obviously put considerable time and effort coming to an understanding of our work products, audits, non-audits services as well as our policies and procedures. We especially appreciated your openness and communication of improvements we could make to our processes here in the County Auditor's Office.

We also appreciate your recognition of the improvements we have made to our policies and procedures since the last Peer Review. Your backgrounds in both Red and Yellow Book audit organizations provided additional insights to the process and advice on how to improve our work to ensure that our work remains at the highest standards and satisfies completely the newest *Generally Accepted Government Auditing Standards*.

In particular we plan to further document a GAO-type assessment of data sources and their quality and reliability into our Assessment of Audit Risk, better detail mitigation steps taken regarding risk, and also make that a benchmark document that is regularly reviewed with the Auditor in context of the audit objectives prior to commencement of the fieldwork plan. We will also more clearly discuss sampling methodology, consulting with specialists, and relying on the work of others, when and where used.

We want to thank you all again for the services you have provided to help us maintain our compliance with *Government Auditing Standards*. Your constructive input, insights and suggestions will only improve our processes going forward. We can only benefit from this peer review process and I know our office has greatly benefited from this one. We will continue to strengthen our organization, procedures and keep our policies current as a result of your work here; thank you.

Sincerely,

A handwritten signature in cursive script that reads "Steve March". The signature is written in black ink and is positioned above the typed name and title.

Steve March, PhD  
*Certified Internal Auditor*  
**Multnomah County Auditor**