



External Quality Control Review

of the
City of Albuquerque
Office of Internal Audit

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2022 to June 30, 2025



Association of Local Government Auditors

November 6, 2025

Marisa C. Vargas
City Auditor
Office of Internal Audit
City of Albuquerque

Dear Ms. Vargas,

We have completed a peer review of the City of Albuquerque Office of Internal Audit for the period July 1, 2022 to June 30, 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 audit organization 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 and management.

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 City of Albuquerque Office of Internal Audit has received a rating of pass.

Based on the results of our review, it is our opinion that the the City of Albuquerque Office of Internal Audit'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 period July 1, 2022 to June 30, 2025.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

Kymber Waltmunson
County Auditor
King County Auditor's Office
Seattle, Washington

Sura Sumareh
Senior Auditor
Multnomah County Auditor's Office
Portland, Oregon