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# External Quality Control Review

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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, 2016 – June 30, 2019

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## Association of Local Government Auditors

October 10, 2019

Jim Thompson  
City Auditor  
Office of Internal Audit  
City of Albuquerque  
One Civic Plaza, Suite 5025  
Albuquerque, NM 87103

Dear Mr. Thompson,

We have completed a peer review of the City of Albuquerque Office of Internal Audit for the period July 1, 2016 through June 30, 2019. In conducting our review, 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 operated to provide reasonable assurance of compliance with the Generally Accepted Government Auditing Standards (2011 Revision). Our procedures included:

- Reviewing the audit organization's written policies and procedures;
- Reviewing internal monitoring reports;
- Reviewing documentation from a sample of audit and non-audit engagements;
- 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 and audit standards.

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. Based on the results of our review, it is our opinion that the Office of Internal Audit's quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for audit and non-audit engagements from July 1, 2016 through June 30, 2019.

We have prepared a separate letter offering feedback on areas in which we believe your office excels.

Jon Goodman  
Assistant Chief Auditor  
Miami-Dade County Public Schools

Catrina McCollum  
Audit Manager  
City of Memphis

Elise Garvey  
Senior Management Auditor  
King County, Washington



## Association of Local Government Auditors

October 10, 2019

Jim Thompson  
City Auditor  
Office of Internal Audit  
City of Albuquerque  
One Civic Plaza, Suite 5025  
Albuquerque, NM 87103

Dear Mr. Thompson,

We have completed a peer review of the City of Albuquerque Office of Internal Audit for the period July 1, 2016 through June 30, 2019 and issued our report thereon dated October 10, 2019. We are issuing this companion letter to offer observations stemming from our peer review. We would like to mention some of the areas in which we believe your office excels:

- **Staff Competence-** The current Office of Internal Audit leadership and staff are exceptionally qualified and competent. Through this review process, they demonstrated a thorough knowledge of Generally Accepted Government Auditing Standards, best practices in internal auditing, and the Office's audit process and policies and procedures.
- **Commitment to Government Auditing Standards-** During our review, we observed the Office's commitment to the intent and spirit of Government Auditing Standards. Policies and procedures and audit documentation showed a thoughtful and clear approach to connecting the Office's work to relevant standards. Additionally, continuing professional education records demonstrated that staff regularly present and attend internal and external trainings to develop strong knowledge of standards.
- **Dedication to improvement and efficiency-** Audit documentation and interviews with office leadership and audit staff showed that the office looks for opportunities to continuously improve the quality and efficiency of its processes, particularly for implementing standards, ensuring sufficiency of evidence, and reviewing workpapers and reports.

We thank you and your staff for the hospitality and cooperation extended to us during our review.

Jon Goodman  
Assistant Chief Auditor  
Miami-Dade County Public Schools

Catrina McCollum  
Audit Manager  
City of Memphis

Elise Garvey  
Senior Management Auditor  
King County, Washington



# City of Albuquerque

Office of Internal Audit  
P.O. BOX 1293, ALBUQUERQUE, NM 87103

October 10, 2019

Jon Goodman  
Peer Review Team Leader  
Miami-Dade County Public Schools  
Assistant Chief Auditor

Catrina McCallum  
Peer Review Team Member  
City of Memphis  
Audit Manager

Elise Garvey  
Peer Review Team Member  
King County, Washington  
Senior Management Auditor


Dear Mr. Goodman, Mrs. McCallum and Mrs. Garvey:


Thank you for your external quality control review report dated October 9, 2019. We are very pleased with your opinion that the City of Albuquerque's Office of Internal Audit was in full compliance with *Government Auditing Standards* for the period July 1, 2016 through June 30, 2019.

We greatly appreciate the efficiency of the review team and its efforts to recognize areas in which our office excels relative to staff competence, commitment to *Government Auditing Standards*, and dedication to improvement and efficiency. We would also like to thank Corrie Stokes' efforts in coordinating our peer review and putting together such a great team.

Our office is committed to continuously improving our audit processes. We appreciate the professionalism, time, and effort the review team devoted to help us become a premier audit organization.

Sincerely,

  
Jim Thompson  
City Auditor

  
Lawrence L. Davis  
Audit Manager