



External Quality Control Review

of the
City of Dallas
Office of the City Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period May 1, 2013 through April 30, 2016



Association of Local Government Auditors

June 17, 2016

Mr. Craig Kinton
City Auditor
City of Dallas, Texas
City Hall
1500 Marilla
Dallas, TX 75201

Dear Mr. Kinton,

We have completed a peer review of the City of Dallas, Office of the City Auditor for the period May 1, 2013 through April 30, 2016. 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 Government Auditing Standards issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee 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.

Based on the results of our review, it is our opinion that the City of Dallas, Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with the Government Auditing Standards for audits and attestation engagements during the period of May 1, 2013 through April 30, 2016.

We have prepared a separate letter identifying strengths of your office that are noteworthy.

Sincerely,

Edmundo S. Calderon, CIA, CGAP
Internal Audit Office
City of El Paso, TX

L. Diane Hinojoza
Internal Audit
City of Ft. Worth, TX

Stephen Lawrence, CPA, CIA, CGMA
Office of the City Auditor
City of Oakland, CA



Association of Local Government Auditors

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Mr. Craig Kinton
City Auditor
City of Dallas, Texas
City Hall
1500 Marilla
Dallas, TX 75201

Dear Mr. Kinton,

We have completed a peer review of the City of Dallas Office of the City Auditor for the period May 1, 2013 through April 30, 2016 and issued our report thereon dated June 17, 2016. We are issuing this companion letter to offer these observations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- A comprehensive set of Policies and Procedures addressing all aspects of Generally Accepted Government Auditing Standards.
- A competent and professional staff, which processes the necessary experience, education, and professional certifications. These qualities contribute to a strong and efficient operation.
- In the area of independence, the procedures and practices in place promotes that the Office of the City Auditor maintains and protects its independence while conducting its work.
- A robust continuing professional education program for staff that exceeds the Government Auditing Standards requirements.
- Maximizing the use of electronic workpapers (Teammate software) to meet the requirements of Government Auditing Standards. Staff is well trained and is proficient in the use of the software.

We extend our thanks to you, your staff and the other city officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,

Edmundo S. Calderon, CIA, CGAP
Internal Audit Office
City of El Paso, TX

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