



Association of Local Government Auditors

June 6, 2019

Mark S. Swann, CPA, CIA, CISA
City Auditor
City of Dallas
1500 Marilla Street, Rm 2FN
Dallas, Texas

Dear Mr. Swann,

We have completed a peer review of the City of Dallas Office of the City Auditor for the period May 1, 2016 through April 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 *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 and management 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 *Government Auditing Standards* for audits and attestation engagements during the period May 1, 2016 through April 30, 2019.

We have prepared a separate letter offering observations of how your internal quality control system excels.

Sincerely,


Ricky L. Brown, CPA, CISA
Fairfax County, VA


Patricia Lee, CPA, DIFA
City of Toronto, Canada


Brandon Schmidt, CIA, CFE
Summit County, Ohio



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Dallas, Texas

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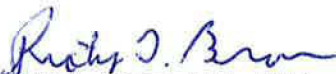
We have completed a peer review of the City of Dallas Office of the City Auditor (CDOCA) for the period May 1, 2016 through April 30, 2019 and issued our report thereon dated June 6, 2019. We are issuing this companion letter to offer certain observations stemming from our peer review.

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

- The CDOCA's work papers were very well organized; audit procedures were well documented and effectively indexed in TeamMate, an audit project management software.
- The CDOCA has very qualified audit staff with diverse experiences and has ensured their skills have been maintained through training.
- In addition to use of TeamMate, the CDOCA is incorporating the use of IDEA, a data analysis software, which will enhance audit quality.
- The CDOCA has comprehensive policies and procedures that incorporate Generally Accepted Government Auditing Standards.

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

Sincerely,


Ricky L. Brown CPA, CISA
Fairfax County, VA


Patricia Lee, CPA, DIFA
City of Toronto, Canada


Brandon Schmidt, CIA, CFE
Summit County, Ohio