

2021 – 2023 Peer Review Updates

- Reviewed years 2021, 2022, and 2023
- Reviewed against Generally Accepted Government Auditing Standards (GAGAS)
- Peer Reviewers on-site November 4-7, 2024
- Peer Reviewers requested additional time in December 2024
- Continued ongoing discussions and research in progress
- Peer Reviewers requested additional time in April 2025 based on research and questions
- Projects reviewed:
 - AU23 – 003 Greenwood WWTP Electrical Improvements to UV Systems Talson Audit Report
 - AU21 – 002 Municipal Solid Waste System Service Charge Audit Report (follow-up review currently in progress – not required under the Yellow Book – to address risks identified)
 - AU23 – F02 Narcotics Vice Division Special Revenue Account Follow-Up Report (planned and executed by Randle Consulting, LLC)
 - Continuing Professional Education (CPE) hours – Each auditor should complete, every two years, at least 80 hours of CPE that directly enhance the auditor's proficiency. At least 24 of the 80 hours of CPE should be in subjects directly related to government auditing. At least 20 of the 80 hours should be completed in 1 year of the 2 years. 24 of 40 required CPE hours must be directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. (GAGAS 4.31)
 - Auditor independence – for example annual and per project independence statements, email signature taglines.