



**AGENDA MEMORANDUM**  
City Council Meeting of December 4, 2018

**DATE:** December 4, 2018  
**TO:** Honorable Mayor and City Council  
**CC:** Keith Selman, Interim City Manager  
**FROM:** Kimberly L. Houston, Interim City Auditor  
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| <b>Briefing to City Council</b><br>City Auditor's Office External Peer Review Report |
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**STAFF PRESENTER(S):**

| <b><u>Name</u></b>  | <b><u>Title/Position</u></b> | <b><u>Department</u></b> |
|---------------------|------------------------------|--------------------------|
| 1. Kimberly Houston | Interim City Auditor         | City Auditor's Office    |

**STAFF PRESENTER(S):**

None

**BACKGROUND:** City Ordinance Section 12½ Section 1(b)(3) requires the City Auditor's Office to establish "audit policies and procedures consistent with Generally Accepted Government Auditing Standards [GAGAS] established by the Comptroller General of the United States" through the U.S. Government Accountability Office.

City Ordinance 12½ Section 7 and the above-mentioned standards require this office to obtain a peer review every 3-years to evaluate our adherence to GAGAS.

During the week of October 15, 2018, qualified members of the Association of Local Government Auditors (ALGA) were onsite to perform their review of the City Auditor's Office.

The objective of ALGA'S peer review is to "determine whether an audit organization's quality control system is suitably designed and is in place and operating effectively. A peer review also provides assurance that an audit organization is following its established policies and procedures and applicable auditing standards."

Evidence of a satisfactory review is demonstrated by the City Auditor's Office through the inclusion of a statement of compliance with government auditing standards on all our audit reports. This is the second satisfactory peer review performed on this office.

A Certificate of Compliance for the period of January 1, 2015 through December 31, 2017 and corresponding peer review report was presented and accepted by the Audit Committee on November 13, 2018. A copy of the peer review report is published on Audit's website.

**LIST OF SUPPORTING DOCUMENTS:**

Certificate of Compliance with Government Auditing Standards  
Peer Review Report