



# External Quality Control Review

of the  
Office of the Metro Auditor  
Portland, Oregon

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**



## **Association of Local Government Auditors**

December 9, 2021

Brian Evans, Metro Auditor  
600 NE Grand Avenue  
Portland, OR 97232-2736

Dear Mr. Evans,

We have completed a peer review of the Office of the Metro Auditor for the period December 1, 2018 to November 30, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Office of the Metro Auditor has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Office of the Metro Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits, attestation engagements, and reviews of financial statements during the period of December 1, 2018 to November 30, 2021.

We have prepared a separate letter offering noting particular areas of strength in your internal quality control system.

Charisma Fojas, CFE  
City & County of Honolulu

Melissa Alderson, EMPA, CGAP  
City of Seattle



## **Association of Local Government Auditors**

December 9, 2021

Brian Evans, Metro Auditor  
600 NE Grand Avenue  
Portland, OR 97232-2736

Dear Mr. Evans,

We have completed a peer review of the Office of the Metro Auditor for the period December 1, 2018 to November 30, 2021 and issued our report thereon dated December 9, 2021. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

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

- The Office of the Metro Auditor has an exemplary and well documented communication system throughout the audit lifecycle
- A review of audit files clearly demonstrates that the Office of the Metro Auditor's quality control system and independent review process is comprehensive and thorough to ensure high quality and accurate audits
- The Office of the Metro Auditor employs highly trained, competent, and professional staff.

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

Sincerely,

Charisma Fojas, CFE  
City & County of Honolulu

Melissa Alderson, EMPA, CGAP  
City of Seattle



**Brian Evans**  
**Metro Auditor**

600 NE Grand Ave  
Portland, OR 97232-2736  
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December 9, 2021

Charisma Fojas, CFE  
City & County of Honolulu  
Peer Review Team Leader

Melissa Alderson, EMPA, CGAP  
City of Seattle

Dear Ms. Fojas and Ms. Alderson:

I have reviewed the report summarizing the results of your review of the Office of the Metro Auditor's operations. I am pleased that you found our office in compliance with *Government Auditing Standards*. Metro Code requires us to meet audit standards, so I greatly value your work and this finding.

I observed that you reviewed our policies, procedures and practices thoroughly and therefore, believe your comments to be accurate and valuable. I appreciated the opportunity to hear your feedback and suggestions. I especially appreciated your recognition of our quality control, independence, and communication processes as well as your recognition of the professionalism and competence of staff.

Thank you for volunteering to participate with the Association of Local Government Auditors in the Peer Review Program. I appreciate your time and dedication to this effort.

Sincerely,

A handwritten signature in black ink, appearing to read "B Evans".

Brian Evans  
Metro Auditor

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