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# External Quality Control Review

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of the  
City of El Paso Internal Audit Office

Conducted in accordance with guidelines of the  
**Association of Local Government Auditors**  
for the period September 1, 2016 through June 30, 2019

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## Association of Local Government Auditors

January 30, 2020

Edmundo Calderon, Chief Internal Auditor  
218 N. Campbell St.  
El Paso, TX 79901

Dear Mr. Calderon,

We have completed a peer review of the City of El Paso Internal Audit Office for the period September 1, 2016 through June 30, 2019. 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 engagements, investigations, and nonaudit services 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. City of El Paso Internal Audit Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of El Paso Internal Audit Office'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 audit engagements, investigations, and nonaudit services during the September 1, 2016 through June 30, 2019 period.

D. Lamar Norwood  
Senior Internal Auditor  
City of Raleigh

Crystal Turner  
Senior Auditor  
Mecklenburg County

Yolanda Vanessa Lockett  
Deputy Chief Audit Executive  
DeKalb County