



External Quality Control Review

Orange County Transportation Authority Internal
Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period from January 1, 2016 through
December 31, 2018



Association of Local Government Auditors

February 7, 2019

Ms. Janet Sutter,
Executive Director of Internal Audit
550 S. Main Street,
Orange, CA 92868

Dear Ms. Sutter,

We have completed a peer review of the Orange County Transportation Authority Internal Audit Department for the period from January 1, 2016 through December 31, 2018. 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 Internal Audit Department'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, the Internal Audit Department management, the Deputy Chief Executive Officer, and the Chairman of the Finance and Administration Committee of the Board 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 Orange County Transportation Authority Internal Audit Department'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 from January 1, 2016 through

December 31, 2018. We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Sincerely,

A handwritten signature in black ink, appearing to read 'Umesh Dalal', with a stylized, flowing script.

Umesh Dalal, CPA, CIA
City Auditor, City of Denton
Team Leader

A handwritten signature in black ink, appearing to read 'Bob Smith', with a stylized, flowing script.

Bob Smith, CPA
Assistant City Auditor, City of Dallas
Team Member