



External Quality Control Review

of the
Orange County Transportation Authority
Internal Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2022 – December 31, 2024



Association of Local Government Auditors

February 27, 2025

Janet Sutter, Executive Director
Internal Audit Department
Orange County Transportation Authority
550 South Main Street
Orange, California 92868

Dear Ms. Sutter,

We have completed a peer review of the Orange County Transportation Authority Internal Audit Department for the period January 1, 2022, through December 31, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management.

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 Orange County Transportation Authority Internal Audit Department has received a rating of pass.

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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period January 1, 2022, through December 31, 2024.

We have prepared a separate letter highlighting some of the areas in which we believe the office excels.

Felix Luna, CFE
Clark County, NV
Audit Department

Thomas Beaucham, CPA
City of Jacksonville, FL
Council Auditor's Office

Oswin Chan, CIA
City of Los Angeles, CA
City Controller's Office