
External Quality Control Review

of the
College Station City Auditor's
Office

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

for the period January 1, 2019–December 31, 2021



Association of Local Government Auditors

October 12, 2022

Ty Elliott, CPA, CIA, CFE
City Internal Auditor
City of College Station
1105 Texas Avenue
College Station, TX 77840

Dear Mr. Elliott,

We have completed a peer review of the City of College Station City Auditor's Office for the period January 1, 2019, through December 31, 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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 City of College Station has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of College Station'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 during the period January 1, 2019, through December 31, 2021.

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

Sincerely,

April M. Jordan, CIA, CFE
Supervising Senior Auditor
Shreveport, LA

Owen Clark
Deputy County Auditor
Howard County, MD



Association of Local Government Auditors

October 12, 2022

Ty Elliott, CPA, CIA, CFE
City Internal Auditor
City of College Station
1105 Texas Avenue
College Station, TX 77840

Dear Mr. Elliott,

We have completed a peer review of the City of College Station for the period January 1, 2019, through December 31, 2021, and issued our report thereon dated October 12, 2022. 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:

- Your work paper documentation is concise and very well-organized such that a person can easily understand the nature of the audit and the process under review.
- Your office has done exceptionally well in establishing trust and maintaining an open line of communication with City management.
- The City Audit Office Internship Program through the relationship with Texas A&M University is a phenomenal program that is well structured to develop students and introduce them to internal auditing.

We offer the following observations and suggestions to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- Standard 4.42 provides that auditors hired or assigned to a GAGAS engagement after the beginning of an audit organization's 2-year CPE period may complete a prorated number of CPE hours. An audit organization may define a prorated number of hours based on the number of full 6-month intervals remaining in the CPE period. In reviewing the Office's CPE record, we observed that one of the employees who terminated during the first six months of the CPE period did not obtain enough prorated CPE hours.

We recommend that CPE be required as part of the onboarding process for new hires and that at least every six months a review of all staff CPE hours be conducted.

We extend our thanks to you for the hospitality and cooperation extended to us during our review.

Sincerely,

April M. Jordan, CIA, CFE
Supervising Senior Auditor
Shreveport, LA

Owen Clark, CPA
Deputy County Auditor
Howard County, MD



TO: Association of Local Government Auditors Peer Review Team

April Jordan, CIA, CFE
Supervising Senior Auditor
Shreveport, LA

Owen Clark, CPA
Deputy City Auditor
Howard County, MD

FROM: Ty Elliott, City Internal Auditor

DATE: October 13, 2022

SUBJECT: City of College Station Internal Audit Office External Quality Control Review

Thank you for performing the City of College Station Internal Audit Office's external quality control review for the period January 1, 2019, through December 31, 2021. We appreciate your opinion that our audit quality control system complied with *Government Auditing Standards*. We also value the suggestions that you provided to help us excel and improve the quality of our audit process. Our response to the recommendation contained in the management letter is as follows:

Recommendation: "Standard 4.42 provides that auditors hired or assigned to a GAGAS engagement after the beginning of an audit organization's 2-year CPE period may complete a prorated number of CPE hours. An audit organization may define a prorated number of hours based on the number of full 6-month intervals remaining in the CPE period. In reviewing the Office's CPE record, we observed that one of the employees who terminated during the first six months of the CPE period did not obtain enough prorated CPE hours.

We recommend that CPE be required as part of the onboarding process for new hires and that at least every six months a review of all staff CPE hours be conducted."

Response: *We concur and will ensure that all audit staff who participate on GAGAS audit projects be required as part of the onboarding process for new hires and that at least every six months a review of all staff CPE hours be conducted. Our policies and procedures will be updated to reflect this change.*

It was a pleasure working with a knowledgeable and skilled review team during this external quality review.

Respectfully,

CIA, CFE, CGAP
City Internal Auditor
City of College Station, TX

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