



External Quality Control Review

of the
City of College Station, Texas

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



Association of Local Government Auditors

April 24, 2025

Ty Elliott, CIA, CFE
City Internal Auditor
1101 Texas Ave
College Station, Texas 77840

Dear Mr. Elliott,

We have completed a peer review of the City of College Station Internal Auditor's Office for the period January 1, 2022, to 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, management, and members of the Audit Committee.

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 Internal Auditor's Office has received a rating of pass.

Based on the results of our review, it is our opinion that the City of College Station Internal Auditor's Office 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, to December 31, 2024.

Sincerely,

Susan Edwards, CIA, CFE
City Auditor
Arlington, Texas

Ashley Rodriguez
Auditor I
Austin, Texas