Peer Review

Audit Committee, July 12, 2010
Audit organizations performing audits in accordance with GAGAS must have an external peer review performed by reviewers independent of the audit organization at least once every three years.

City\(\text{City}\) arter requires compliance with standards.
Government audit organizations should also communicate the overall results and the availability of their external peer review reports to appropriate oversight bodies.
Reciprocal peer review program began in 1991.

Used by many local government audit organizations in the United States.
  - Virginia Local Government Auditors Association
  - California Association of State Auditors
  - Association of Pacific Island Public Auditors
Peer Review Objectives & Scope

- Determine if the City Auditor’s internal quality control system was (1) suitably designed and (2) operating effectively to provide reasonable assurance of complying with applicable Government Auditing Standards.

- Audit reports issued between July 1, 2008 through June 30, 2010.

- Conduct the peer review following guidelines contained in the ALGA Peer Review Guide.
Peer Review Approach

- The review team will prepare a signed report and a letter to management, if appropriate, stating their conclusions.

- The review team will follow the reporting guidelines contained in the ALGA *Peer Review Guide*. 
Peer Review Potential Outcomes

- Full Compliance
- Satisfactory Compliance
- Noncompliance
- Management letter
  - Observations and suggestions
Peer Review Timeline

- The on-site portion of the review will be conducted between October 25, 2010 through October 29, 2010.

- The final ALGA Peer Review Report will be issued by no later than November 26, 2010.
ALGA Peer Review Team

- Bill Greene, Assistant City Auditor
  - City of Phoenix, AZ (Team Leader)
  - 10 peer reviews

- Amanda Noble, Deputy City Auditor
  - City of Atlanta, GA (Team Member)
  - 11 peer reviews

- JoAnne Griggs, City Auditor-Retired
  - City of Virginia Beach, VA (Team Member)
  - 15 peer reviews

- All team members have signed qualification and independence statements (see attachments)
  - 64 years combined audit experience and no personal impairments noted
Cost of Peer Review

- ALGA is reimbursed for team member travel expenses (air travel, hotel, transportation, meals, and incidental costs).

  - Estimated cost = $4,500.

- The review team member’s staff time is covered by their home office.

- The City Auditor will commit audit personnel to conduct peer reviews coordinated by ALGA for its members.
QUALIFICATIONS AND INDEPENDENCE STATEMENT

Audit Organization Under Review City of San Diego Office of the City Auditor
Review Period July 1, 2008 through June 30, 2010

MEMBER QUALIFICATIONS

Name/Title Bill Greene, Assistant City Auditor
Employer City of Phoenix, City Auditor Department
Phone 602-534-9510 E-Mail Bill.greene@phoenix.gov
Address 17 South Second Avenue, Suite 200

<table>
<thead>
<tr>
<th>Years Experience: Auditing</th>
<th>Years Experience: Supervisory</th>
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<tbody>
<tr>
<td>21</td>
<td>13</td>
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</tbody>
</table>

Degrees B.S. Finance; Master of Public Administration
Certifications Certified Fraud Examiner
Types of Audits Conducted Performance, Attestation, Financial
Types of Entities Audited Municipal Government, 3rd Party Contractors, Non-Profits

Brief description of audit, supervisory, and peer review experience including peer review training, if any:
- Lead a division of auditors conducting performance audits and non-audit work.
- Former ALGA Peer Review Coordinator and Peer Review Committee member.
- Conducted ALGA peer reviews of 10 different audit organizations; coordinated numerous other ALGA peer reviews.
- Taught peer review courses at ALGA conferences and regional training events.

STATEMENT OF INDEPENDENCE, KNOWLEDGE AND AGREEMENT

I certify the following regarding a peer review of the organization and for the review period cited above:
- I have no personal impairments (as defined in GAS 3.07) that might cause me to limit the extent of the inquiry, limit disclosure, or weaken or slant findings in any way;
- I am not aware of any possible impairment to my independence, in fact or appearance, in conducting the review;
- I have current knowledge of Government Auditing Standards; and
- I agree to perform the review under the direction of the ALGA Review Coordinator and in accordance with the ALGA Peer Review Guide, 2008 Revision.

Signed: Date: 6/21/10
QUALIFICATIONS AND INDEPENDENCE STATEMENT

This form must be completed and signed by each review team member. Its intent is to
document the professional qualifications, independence, knowledge, and willingness to conduct
the review in accordance with applicable Government Auditing Standards (GAS) and the ALGA

Audit Organization Under Review:  City of San Diego Office of the City Auditor

Review Period:  July 1, 2008, through June 30, 2010

MEMBER QUALIFICATIONS

Name/Title:  Amanda Noble, Deputy City Auditor

Employer:  Office of the City Auditor, Atlanta, Georgia

Phone:  (404) 330-6750   E-mail: anoble@atlantaga.gov

Address:  68 SW Mitchell St, Suite 12100 Atlanta, GA 30303

Yrs. Experience: Auditing       18  Yrs. Experience: Supervisory  13

Degrees:  BSW Michigan State 1989; MPA University of Missouri – Kansas City 1992

Certifications:  CIA 1995; CISA 1998

Types of Audits Conducted:  performance

Types of Entities Audited:  city departments and programs

Brief description of audit, supervisory, and peer review experience including peer review
training, if any:
As Deputy City Auditor in the Atlanta, GA, City Auditor's Office, I am responsible for supervising audit
teams and assisting the City Auditor with overall management and direction of the office. I previously
worked in the City Auditor's Office in Kansas City, MO. I started as a staff auditor in 1992, was promoted
to senior auditor in 1994, and to audit manager in 1997. I generally managed four to five projects per
year, with one to four additional staff assigned to each project. I have led a number of complex
performance audits, including police patrol deployment, emergency medical services, feasibility of
consolidating city and police support services, span of control, and housing.

Peer review experience:
2009  Peer review team member, LA Metro (Los Angeles, CA Transit Authority)
2008  Peer review team member, Internal Audit Division, Charlotte, NC
2007  Co-instructor for peer review training for APTA
2006  Peer review team leader, Office of the City Auditor City and County of Honolulu
2006  Co-instructor for peer review training (San Jose and Los Angeles)
2004-2006  Chair, ALGA, Peer Review Committee
2001-2004  Member ALGA Peer Review Committee and review coordinator
2005  Peer review team leader, City Auditor, Palo Alto, CA
2005  Co-instructor for ALGA peer review training
2005  Peer review team leader, Miami-Dade County Public Schools, Miami, FL
2004  Peer review team leader, Office of the City Auditor, Dallas, TX
2003  Peer review team leader, City Auditor, Berkeley, CA
2003  Peer review team member, Department of Audit, Clark County, NV
2002  Peer review team leader Audit Services Division Portland, OR
2001  Peer review team leader, Office of Internal Review, San Antonio, TX
2001 attended peer review training
1997 Peer review team member, Office of the City Auditor, Austin, TX

STATEMENT OF INDEPENDENCE, KNOWLEDGE AND AGREEMENT

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- I agree to perform the review under the direction of the ALGA Review Coordinator and in accordance with the ALGA Peer Review Guide, 2008 Revision.

Signed: ________________________ Date: 6/23/10
QUALIFICATIONS AND INDEPENDENCE STATEMENT

This form must be completed and signed by each review team member. Its intent is to document the professional qualifications, independence, knowledge and willingness to conduct the review in accordance with applicable Government Auditing Standards (GAS) and the ALGA Peer Review Guide, 2008 Revision.

Audit Organization Under Review: City of San Diego Office of the City Auditor

Review Period: July 1, 2008 through June 30, 2010

MEMBER QUALIFICATIONS

Name/Title: Joanne W. Griggs
Employer: Retired - City of Virginia Beach City Auditor
Phone: 757-428-1531 E-Mail: jgriggs@cox.net
Address: 1212 E Bay Shore Drive
Virginia Beach, VA 23451

Years Experience:
Auditing: 28
Supervisory: 23

Degrees:
BS Business Administration - Accounting

Certifications:
CPA

Types of Audits Conducted:
Financial, Performance

Types of Entities Audited:
City department, programs, activities

Brief description of audit, supervisory, and peer review experience including peer review training, if any: See Attached

STATEMENT OF INDEPENDENCE, KNOWLEDGE AND AGREEMENT

I certify the following regarding a peer review of the organization and for the review period cited above:

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- I agree to perform the review under the direction of the ALGA Review Coordinator and in accordance with the ALGA Peer Review Guide, 2008 Revision.

Signed: ____________________________ Date: 6/32/16
Joanne W. Griggs

Peer Review Experience

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<tr>
<th>Role</th>
<th>Date</th>
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<tbody>
<tr>
<td>Team Member</td>
<td>03/91</td>
<td>New York State Comptroller’s Office</td>
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<tr>
<td>Team Leader</td>
<td>12/91</td>
<td>Northampton County, PA Controller’s Office</td>
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<td>Team Leader</td>
<td>10/92</td>
<td>Roanoke, VA Municipal Auditor’s Office</td>
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<td>Team Leader</td>
<td>12/93</td>
<td>San Antonio, TX Office of Internal Review</td>
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<td>Team Leader</td>
<td>06/94</td>
<td>Clark County, NV Internal Audit Department</td>
</tr>
<tr>
<td>Concurrent Reviewer</td>
<td>08/94</td>
<td>Richmond, VA City Auditor’s Office</td>
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<tr>
<td>Team Leader</td>
<td>07/97</td>
<td>Richmond, VA City Auditor’s Office</td>
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<tr>
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<td>07/99</td>
<td>Scottsdale, AZ City Auditor’s Office</td>
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<td>10/01</td>
<td>San Jose, CA Office of the City Auditor</td>
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<td>05/03</td>
<td>Oakland, CA Office of the City Auditor</td>
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<tr>
<td>Concurrent Reviewer</td>
<td>04/04</td>
<td>Montgomery Co., MD Office of Inspector General</td>
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<td>Dallas, TX Office of the City Auditor</td>
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<td>Team Leader</td>
<td>07/05</td>
<td>New York, NY Metropolitan Transit Authority OIG</td>
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<td>11/06</td>
<td>Atlanta, GA Office of the City Auditor</td>
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<tr>
<td>Team Leader</td>
<td>11/09</td>
<td>Portland, OR Office of the Metro Auditor</td>
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Northeast Regional Coordinator/Peer Review Committee
1996 - 2006

Assisted with the development of External Quality Control Review Guides from 1992 to 2004