

Office of the City Auditor City of San Diego

Peer Review

Audit Committee, July 12, 2010



Government Auditing Standards

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 Charter requires compliance with standards.

Government Auditing Standards

Government audit organizations should also communicate the overall results and the availability of their external peer review reports to appropriate oversight bodies.

Association of Local Government Auditors Peer Review Program

- 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 member 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
ALGA Peer Review Guide (2008)

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

Years Experience: Auditing 21 **Years Experience: Supervisory** 13

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: Bill Greene

Date: 6/2/10

QUALIFICATIONS AND INDEPENDENCE STATEMENT

ALGA Peer Review Guide (2008)

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: 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
1997

attended peer review training
Peer review team member, Office of the City Auditor, Austin, TX

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Signed:  _____

Date: 6/23/10

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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 jgriggsvb@cox.net

Address 1312 E Bay Shore Drive

Virginia Beach, VA 23451

Years Experience: Auditing 25

Years Experience: Supervisory 23

Degrees BS Business Administration - Accounting

Certifications CPA

Types of Audits Conducted Financial, Performance

Types of Entities Audited City departments, 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

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Signed: _____

Joanne W. Griggs

Date: 6/22/10

Joanne W. Griggs

Peer Review Experience

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

Northeast Regional Coordinator/Peer Review Committee
1996 - 2006

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