

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



June 19, 2012

The Honorable Vincent C. Gray
Mayor
District of Columbia
Mayor's Correspondence Unit, Suite 316
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

The Honorable Phil Mendelson
Chairman
Council of the District of Columbia
John A. Wilson Building, Suite 402
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

The Honorable Muriel Bowser
Chairperson
Committee on Workforce Development and Government Operations
Council of the District of Columbia
John A. Wilson Building, Suite 110
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

Dear Mayor Gray, Chairman Mendelson, and Chairperson Bowser:

In April 2000, when the Office of the Inspector General Powers and Duties Amendment Act of 1999 (D.C. Law 13-71) became effective, the Office of the Inspector General's (OIG) enabling statute was amended to require that the OIG comply with Generally Accepted Government Auditing Standards, which require an external quality control review (peer review) every 3 years. A peer review is generally conducted by individuals in a similarly situated professional environment. To meet this District requirement, the OIG has partnered with the Association of Local Government Auditors (ALGA).

On June 4, 2012, representatives from ALGA completed a peer review of the OIG's Audit Division. I am pleased to report that the Audit Division received an unqualified opinion from the peer review team. The peer review covered the period January 1, 2009, through December 31, 2011. I am enclosing the external quality control review report prepared by ALGA that details the results of its review.

Specifically, the report showed that the OIG Audit Division staff assigned to conduct and manage audits possess technical knowledge, skills, competence and experience; and the work papers maintained for such are very well organized, allowing for a quick and efficient review of audit documentation. In addition, the report noted that audit staff are very knowledgeable of Government Auditing Standards and have a thorough understanding of the OIG Audit Division's quality control system.

If you have questions, please contact me or Ronald W. King, Assistant Inspector General for Audit, at (202) 727-2540.

Sincerely,



Charles J. Willoughby
Inspector General

Enclosure

CJW/lw

cc: See Distribution List

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External Quality Control Review

of the
**Government of the District of Columbia,
Office of the Inspector General, Audit Division**

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

for the period

January 1, 2009 to December 31, 2011



Association of Local Government Auditors

June 8, 2012

Mr. Charles J. Willoughby
Inspector General
Government of the District of Columbia
Office of the Inspector General
717 14th Street, N.W.
Washington, D. C. 20005

Dear Mr. Willoughby,

We have completed a peer review of the Government of the District of Columbia, Office of the Inspector General, Audit Division for the period January 1, 2009 to December 31, 2011. In conducting our review, 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 if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

Based on the results of our review, it is our opinion that the District of Columbia, Office of the Inspector General, Audit Division's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period January 1, 2009 to December 31, 2011.

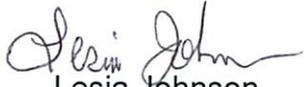
We would like to mention some of the areas in which we believe your office excels:

- Work papers are very well organized and allowed for a quick and efficient review of audit documentation.
- The implementation of Team Mate has been a benefit in the review process.
- Staff assigned to conduct and manage audits possesses technical knowledge, skills, competence, and experience.
- The auditors are very knowledgeable of Government Auditing Standards and have a thorough understanding of the Office of the Inspector General, Audit Division's quality control system.

- Supervisory review and communication was apparent throughout the audit engagements.

We extend our thanks to you, your staff and the other officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,



Lesia Johnson
Team Leader
SR. Watershed Manager - Audit
City of Atlanta, GA



Debra L. DeVault
Team Member
Retired – City of Phoenix
Phoenix, AZ



Fiona C. H. Earle
Team Member
Principal Mgmt. Auditor
City of Portland, OR