



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

City of Charlotte, North Carolina Internal Audit Office

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period January 1, 2017 through June 30, 2019.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Pamela L. Weipert

Pamela L. Weipert
ALGA President



Association of Local Government Auditors

October 3, 2019

Mr. Greg McDowell, City Auditor
City of Charlotte, North Carolina
600 E. Fourth St., Suite 100,
Charlotte, NC 28202

Dear Mr. McDowell,

We have completed a peer review of the City of Charlotte's Internal Audit Office for the period January 1, 2017 to June 30, 2019. 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 whether 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. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit and Finance Committee 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.

Based on the results of our review, it is our opinion that City of Charlotte's Internal Audit Office'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 of January 1, 2017 to June 30, 2019.

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

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