



External Quality Control Review

of the
City Auditor Department
City of Phoenix

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

for the period January 1, 2004 through December
31, 2006



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March 8, 2007

Randy Spenla, Acting City Auditor
City Auditor Department
City of Phoenix
17 South 2nd Avenue, Suite 200
Phoenix, AZ 85003

Dear Mr. Spenla:

We have completed a peer review of the City Auditor Department, City of Phoenix for the period January 1, 2004, through December 31, 2006. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May, 2004, 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 City Auditor Department, City of Phoenix 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 period January 1, 2004, through December 31, 2006.

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

Jerry Shaubel
Auditor General's Office
Toronto, ON

Joanna Hixson
Multnomah County
Auditor's Office
Portland, OR

Monica Yu
Audit Division, LAPD
Los Angeles, CA