



# *Association of Local Government Auditors*

March 13, 2008

Patrice Randle, CPA  
City Auditor  
City of Arlington  
101 W. Abrams St.  
PO Box 90231  
Arlington, TX 76004-3231

Dear Ms. Randle,

We have completed a peer review of the City Auditor's Office for the period October 2004 – September 2007. 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.

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's 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 October 2004 – September 2007.

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

Corrie Stokes, CIA, CGAP  
Office of the City Auditor  
City of Austin, TX

Martin Petherbridge CIA, CPA  
Internal Audit Office  
City of Raleigh, NC

Beth Woodward  
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