



**The Association of Local Government Auditors  
Awards this**

# ***Certificate of Compliance***

**to**

***City of Garland, Texas  
Internal Audit Department***

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 October 1, 2018 through September 30, 2021.

*Stan Sewell*

---

Stan Sewell  
ALGA Peer Review Committee Chair



---

# External Quality Control Review

---

of the  
City of Garland, Texas  
Internal Audit Department

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

for the period October 1, 2018, through September  
30, 2021

---



## Association of Local Government Auditors

April 14, 2022

Jed Johnson  
City Auditor  
200 North Fifth Street  
Garland, Texas 75040

Dear Mr. Johnson,

We have completed a peer review of the City of Garland, Texas Internal Audit Department for the period October 1, 2018, through September 30, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City of Garland, Texas Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Garland, Texas Internal Audit Department's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits during the period of October 1, 2018, through September 30, 2021.

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

Brian Parks  
Principal Auditor  
City of Jacksonville - Council Auditor's Office

Stephanie Fox  
Director of Internal Audit  
City of Clarksville - Internal Audit



## Association of Local Government Auditors

April 14, 2022

Jed Johnson  
City Auditor  
200 North Fifth Street  
Garland, Texas 75040

Dear Mr. Johnson,

We have completed a peer review of the City of Garland, Texas Internal Audit Department for the period October 1, 2018, through September 30, 2021, and issued our report thereon dated April 14, 2022. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

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

- In the workpapers, the overall assessment of evidence is very detailed and well documented.
- In the report, the elements of a finding are well developed and written for the reader to fully understand the issue.
- The processes included and outlined in the annual quality and control system were excellent.

We offer the following observations and suggestions to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- Standard 9.19 requires auditors to state conclusions based on audit objectives and findings. In reviewing the audits, the conclusions based on objectives were not always clearly communicated in audit reports.

We suggest the audit reports contain clear audit conclusions for each audit objective based on the findings.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

\_\_\_\_\_  
Brian Parks  
Principal Auditor  
City of Jacksonville - Council Auditor's Office

\_\_\_\_\_  
Stephanie Fox  
Director of Internal Audit  
City of Clarksville - Internal Audit