



External Quality Control Review

of the Office of the City Auditor
City and County of Honolulu

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2015 to
June 30, 2018



Association of Local Government Auditors

October 18, 2018

Mr. Edwin S. W. Young, City Auditor
Office of the City Auditor
City and County of Honolulu
1001 Kamokila Boulevard, Suite 216
Kapolei, Hawaii 96707

Dear Mr. Young,

We have completed a peer review of the City and County of Honolulu's Office of the City Auditor for the period July 1, 2015 through June 30, 2018. 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:

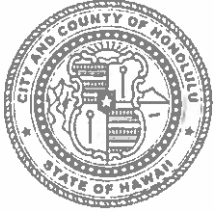
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and nonaudit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing staff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

Based on the results of our review, it is our opinion that the City and County of Honolulu's Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for performance audits during the period July 1, 2015 through June 30, 2018.

Larry D. Stafford
MBA, CIA, CGAP, CRMA
Clark County, WA

Darlene W. LeSueur
MBA, CFE
Shelby County Schools



EDWIN S.W. YOUNG
CITY AUDITOR

OFFICE OF THE CITY AUDITOR
CITY AND COUNTY OF HONOLULU

1001 KAMOKILA BOULEVARD, SUITE 216, KAPOLEI, HAWAII 96707 / PHONE: (808) 768-3134 / FAX: (808) 768-3135

October 18, 2018

Mr. Larry Stafford, Clark County, WA
Ms. Darlene LeSueur, Shelby County Schools, TN

Aloha Mr. Stafford and Ms. LeSueur:

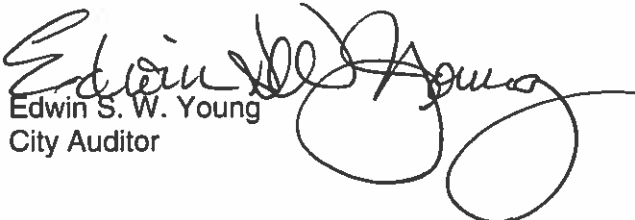
On behalf of the Office of the City Auditor, I would like to extend our personal thanks to you, the peer review team, for your professionalism, knowledge and courtesies extended to us during the peer review process. We found the peer review process to be constructive, value added, and helpful. We also thank you, the Association of Local Government Auditors (ALGA), and the many others who provided support during the peer review.

I am pleased that the independent peer review team concluded that the City and County of Honolulu's Office of the City Auditor internal control system is suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for the period of July 1, 2015 to June 30, 2018. We will share your peer review results with our City Council and make it available to the public on our website.

We are also pleased that the peer review team included that there were no issues that needed to be addressed in a separate management letter.

We again thank you for your value added inputs. We appreciate your willingness to take time away from your busy schedules to evaluate our operations, and express our thanks for the thoroughness of your work and the opportunity to share ideas that we can apply in our organization. We especially appreciate your flexibility with the last minute adjustments needed to ensure that the peer review would occur as scheduled.

Mahalo nui loa,


Edwin S. W. Young
City Auditor