



External Quality Control Review

of the
City of Durham, NC
Audit Services Department

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



Association of Local Government Auditors

December 5, 2019

Germaine F. Brewington
Director, Audit Services Department
City of Durham
101 City Hall Plaza, Ste 1700
Durham, NC 27701

Dear Dr. Brewington:

We have completed a peer review of the City of Durham, Audit Services Department for the period of July 1, 2016 through 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 and management to assess their understanding of, and compliance with, relevant quality control policies and procedure.

Due to variances in individual performance and judgement, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based upon results of our review, it is our opinion that the City of Durham, Audit Services Department's internal control system was suitably designed and operating efficiently to provide reasonable assurance of compliance with Government Auditing Standards for audits and attestation engagements during the period July 1, 2016 to June 30, 2019.

Sincerely,

Gregory Spencer
I.T. Audit Manager
600 5th Str. N.W.
Washington, D.C.

E. Keith Jeter
Performance Auditor
306 Cedar Rd
Chesapeake, VA

Jeremiah Haught
Senior Auditor
New York City Campaign Finance Board
100 Church Street, 12th Floor
New York, NY



AUDIT SERVICES

CITY OF DURHAM

Date: December 5, 2019

E. Keith Jeter
Performance Auditor
City of Chesapeake, VA

Gregory Spencer
IT Audit Manager
Washington MATA

Jeremiah Haught
Senior Auditor
NYC Campaign Finance Board

ALGA Quality Control Review Team

Thank each of you for participating in the Association of Local Government Auditors (ALGA) External Quality Control Review for the Audit Services Department of the City of Durham, NC. We appreciate your time and commitment to enhancing the Audit Services Department's role in government effectiveness, efficiency, and accountability.

Our office has been involved in the peer review process since 2010 and we find the process a valuable and constructive part of our efforts to improve the quality of our audits. We are pleased you found that audit engagements performed by the City of Durham's Audit Services Department are in full compliance with Government Auditing Standards issued by the Comptroller General of the United States.

We concur with your [verbal] recommendations to further strengthen our internal quality control system and will include those suggestions in our procedures such that those actions are reflected in our future reports.

Our entire staff appreciates your insights and suggestions and we believe your efforts will enhance our effectiveness in adding value to the City of Durham.

Sincerely,

Dr. Germaine F. Brewington, PhD, CPA, CFE, CGMA
Director, Audit Services Department, City of Durham