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Date: September 19, 2019

Subject: 2019 Peer Review of the Office of the District of Columbia Auditor

At your request, and under the terms of a 2019 contract executed with the National Conference of State Legislatures (NCSL), we reviewed the system of quality control of the Office of the District of Columbia Auditor in effect for a three-year compliance period from 2016 to 2019.

Section 3.101 of *Government Auditing Standards, 2011 Revision* (i.e., the Yellow Book or GAGAS) by the Comptroller General of the United States allows the peer-reviewed agency to receive one of three possible ratings—pass, pass with deficiencies, or fail.

In the peer review team’s opinion, the Office of the District of Columbia Auditor has a quality control system that is suitably designed and followed, providing reasonable assurance that the office is performing and reporting performance audit engagements in conformity with applicable *Government Auditing Standards* for the period reviewed. Based on its professional judgment, the peer review team gives a rating of “pass” to the Office of the District of Columbia Auditor.

The team’s assessment is based on observations made during an onsite visit conducted June 17-21, 2019. During this visit, the team reviewed the office’s audit-related policies and procedures, four audits and continuing professional education records. Team members also interviewed two D.C. Council members, two individuals from outside the auditor’s office, and ODCA managers and selected staff. The team notes that the conduct of the peer review work was not impaired in any way. To the extent allowed under D.C. law, team members were granted access to relevant reports, working papers, supporting documentation and staff.

The peer review team appreciates the courtesy and cooperation extended to us in conducting this review. We commend you for your willingness to contract for this peer review to independently confirm the quality of your performance audits.