



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, 2015, through September 30, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Kristine Adams-Wannberg

Kristine Adams-Wannberg
ALGA President



External Quality Control Review

of the
City of Garland, TX Internal Audit

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period October 1, 2015 through September
30, 2018



Association of Local Government Auditors

February 28, 2019

Jed Johnson, CIA, CGAP
City Internal Auditor
City of Garland, Texas
200 North Fifth Street
Garland, TX 75040

Dear Mr. Johnson,

We have completed a peer review of the City of Garland, TX Internal Auditor's Office for the period October 1, 2015 through September 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:

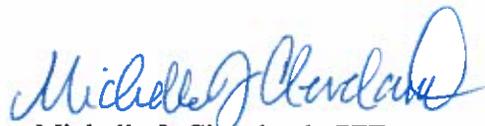
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and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

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

Sincerely,


S. Ben Hebert, CPA, CFE, CMA, CISA, CGMA
Staff Auditor II
Shreveport, LA


Michelle J. Cleveland, CFE
Senior Auditor
Johnson County, KS