



## Association of Local Government Auditors

October 16, 2015

Daniel W. Lucas, Inspector General  
Office of the Inspector General  
Government of the District of Columbia  
717 14th Street, N.W., 5th Floor  
Washington, DC 20005

Dear Mr. Lucas,

We have completed a peer review of the Government of the District of Columbia Office of the Inspector General for the period January 1, 2012 through December 31, 2014. 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: (edit as necessary)

- 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 OIG 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 Government of the District of Columbia Office of the Inspector General's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements for the period January 1, 2012 through December 31, 2014.

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

Jason Hadavi, CPA, CFE  
City of Austin

Tammie Dantzler, CFE  
City of Norfolk

Dr. Chris Horton, CIA, CGAP  
Fairfax County Public Schools