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# External Quality Control Review

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of the  
Office of Metro Auditor

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period November 1, 2021-October 31, 2024

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## Association of Local Government Auditors

December 5, 2024

Brian Evans, Metro Auditor  
600 NE Grand Ave  
Portland, OR 97232

Dear Brian,

We have completed a peer review of the Office of Metro Auditor for the period November 1, 2021 to October 31, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

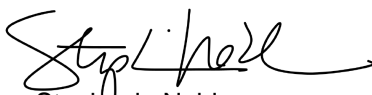
We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

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

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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Metro Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the Office of Metro Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the review period.

Signed,

  
Stephanie Noble  
Performance Audit Manager  
City of Oakland

  
Leonard Hyman  
Internal Auditor  
Port of Los Angeles



**Brian Evans**  
**Metro Auditor**

600 NE Grand Ave  
Portland, OR 97232-2736  
TEL 503 797 1892

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December 6, 2024

Stephanie Noble  
Performance Audit Manager  
City of Oakland

Leonard Hyman  
Internal Auditor  
Port of Los Angeles

Dear Stephanie and Leonard:

I have reviewed the report summarizing the results of your review of the Office of the Metro Auditor's internal quality control system. I am pleased that you found our operations were adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements. Metro Code requires us to follow audit standards, so your review and conclusion affirms our compliance with that requirement.

I observed that you reviewed our policies, procedures and practices thoroughly and therefore, believe your comments to be accurate and valuable. I appreciated the opportunity to hear your feedback and suggestions. I especially appreciated your recognition of the clarity of our policies and procedures; links between audit planning and audit work papers; open office culture; and knowledgeable staff.

Thank you for volunteering to participate with the Association of Local Government Auditors in the Peer Review Program. I appreciate your time and dedication to this effort.

Sincerely,

A handwritten signature in black ink, appearing to be 'B Evans'.

Brian Evans  
Metro Auditor

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