



# External Quality Control Review

of the  
Legislative Auditor's Office, Unified  
Government of Wyandotte  
County/Kansas City, Kansas

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

for the period January 1, 2015, through December  
31, 2017



## Association of Local Government Auditors

April 19, 2018

Tom Wiss, Legislative Auditor  
Unified Government of Wyandotte County/Kansas City, Kansas  
710 N. 7<sup>th</sup> Street  
Kansas City, KS 66101

Dear Mr. Wiss,

We have completed a peer review of the Legislative Auditor's Office for the Unified Government of Wyandotte County/Kansas City, Kansas, for the period January 1, 2015 through December 31, 2017. 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 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 Legislative Auditor's Office for the Unified Government of Wyandotte County/Kansas City, Kansas, 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 during the period January 1, 2015 – December 31, 2017.

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