



External Quality Control Review

of the
Unified Government of
Wyandotte County / Kansas City
Kansas

Conducted in accordance with guidelines of the
Association of Local Government



Association of Local Government Auditors

12/16/2021

Thomas L. Wiss, Legislative Auditor
710 N. 7th St. #140
Kansas City, KS 66101

Dear Mr. Wiss,

We have completed a peer review of the Unified Government of Wyandotte County / Kansas City Kansas for the period January 1, 2018 through December 31, 2020. In accordance with generally accepted government auditing standards peer review requirements, 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 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Unified Government of Wyandotte County / Kansas City Kansas has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Unified Government of Wyandotte County / Kansas City Kansas'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 audits and attestation engagements during the review period of January 1, 2018 through December 31, 2020.

Kyla Anderson, CIA
Senior Auditor
City of Scottsdale

Angela Hill
Internal Auditor 1
City of Tempe