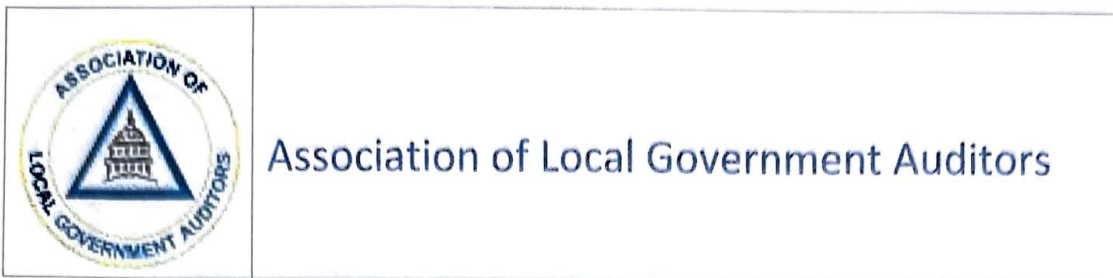




External Quality Control Review

of the
City of Phoenix
Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period: January 1, 2022 - December 31, 2024



March 27, 2025

Aaron Cook, CISA, CIA, PCI ISA, CISSP, CRMA, CGAP
City Auditor
City of Phoenix City Auditor Department
140 North 3rd Avenue
Phoenix, Arizona 85003

Dear Mr. Cook,

We have completed a peer review of the City of Phoenix City Auditor Department for the period January 1, 2022 through December 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).

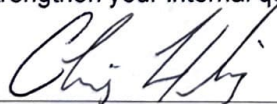
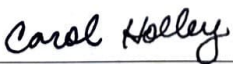
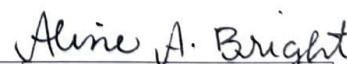
We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller 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 City of Phoenix City Auditor Department has received a rating of pass.

Based on the results of our review, it is our opinion that the City of Phoenix City Auditor Department'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 period January 1, 2022 through December 31, 2024.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

 Chris Harding, CPA, CIA, CFE County Auditor Salt Lake County, UT	 Carol Holley, CIA, CISA cRBIA City Auditor City of Surprise, AZ	 Aline Bright, CFE Senior Auditor Chesterfield County, VA
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**The Association of Local Government Auditors
Awards this**

Certificate of Compliance
to the

Phoenix City Auditor 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 engagements during the period January 1, 2022 through December 31, 2024.

Corrie Stokes

Corrie Stokes
ALGA Peer Review Committee Chair