



**The Association of Local Government Auditors
Awards this**

Certificate of Compliance

**to
City of Charlotte
Internal Audit Office**

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 audit and attestation engagements during the period July 1, 2019 through June 30, 2022.

Corrie Stokes

Corrie Stokes
ALGA Peer Review Committee Chair



Association of Local Government Auditors

October 20, 2022

Tina Adams, City Auditor
600 East Fourth Street
Charlotte, NC 28204

Dear Tina Adams,

We have completed a peer review of the City of Charlotte Office of Internal Audit for the period July 1, 2019, to June 30, 2022. 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, management, and members of the Audit Committee 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 City of Charlotte Office of Internal Audit has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Charlotte Office of Internal Audit 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, attestation engagements, and reviews of financial statements during the period July 1, 2019, to June 30, 2022.

Bill Walker, CPA, CIA, CFE
Metropolitan Government of Nashville

Tim Haycox, CPA, CFE, CGFM
City Of Norfolk