
External Quality Control Review

of the
Office of Independent Internal Audit
DeKalb County Georgia Government

Conducted in accordance with guidelines of
the

**Association of Local
Government Auditors**

for the period May 1, 2019 through April 30,
2022



Association of Local Government Auditors

November 7, 2022

Lavois M. Campbell
Interim Chief Audit Executive
Office of Independent Internal Audit
DeKalb County Georgia Government
1300 Commerce Drive
Decatur, GA 30080

Dear Mr. Campbell,

We have completed a peer review of the Office of Independent Internal Audit of the Dekalb County Georgia Government for the period May 1, 2019 through April 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 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 Office of Independent Internal Audit of the Dekalb County Georgia Government has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Office of Independent Internal Audit of the Dekalb County Georgia Government'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 during the period May 1, 2019 through April 30, 2022.

Ina Chan
Auditor General's Office, City of Toronto, Canada

Arnold Perez
Clark County Washington Auditor's Office

Arnold Perez

Melanie Bishop
Office of the County Auditor, Howard County Government

Melanie A. Bishop

Patricia Lee
Auditor General's Office, City of Toronto, Canada

Patricia Lee



Office of Independent Internal Audit

LAVOIS CAMPBELL, INTERIM CHIEF AUDIT EXECUTIVE

November 09, 2022

Ina Chan
Peer Review Lead
Association of Local Government Auditors (ALGA)

Re: 2022 External Quality Control Review of the Office of Independent Internal Audit

Dear Ms. Chan,

We are in receipt of the External Quality Control Review Report, dated November 7, 2022. It was noted that the Office of Independent Internal Audit (OIIA), DeKalb County, Georgia, has received a rating of pass with no deficiencies. It was further noted that the OIIA'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 during the review period May 1, 2019 through April 30, 2022.

Thank you and your team for your professionalism, efficiency, and effectiveness in conducting this review. It was a great experience working with the team as there were minimal interruptions to our operations and the review was completed within schedule.

Regards,

Lavois M. Campbell

Lavois Campbell ,CIA, CISA, CFE, CGA-CPA
Interim Chief Audit Executive

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