



External Quality Control Review

of the
City of Shreveport,
City Auditor's Office

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

for the period January 1, 2016 through
December 31, 2018



Association of Local Government Auditors

June 27, 2019

Ms. Leanis L. Steward
City of Shreveport
505 Travis Street, Suite 450
City of Shreveport, LA 71101

Dear Ms. Steward,

We have completed a peer review of the City of Shreveport, City Auditor's Office for the period January 1, 2016, through December 31, 2018, and issued our report thereon dated June 27, 2019. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- The office has procedures for planning an audit to ensure that auditors obtain an understanding of the nature and profile of the program under audit.
- The office makes good use of templates to facilitate the audit process.
- The City Auditor has implemented practices, such as monthly conducting meetings to discuss the progress on assigned work and professional issues related to ongoing audits, and to provide direction and guidance to audit staff regarding any problems encountered during the audit process.
- The office uses completed checklists to ensure compliance with the *Government Auditing Standards*.
- The City Auditor staff benefits from decades of collective experience, a variety of certifications across the workforce, and extensive hours of training to support office skills and competence.

We offer the following observation and suggestion to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- Standard 3.70 states the audit organization's management should assess skill needs to consider whether its workforce has the essential skills that match those necessary to perform the particular audit. In reviewing the Office's working papers and conducting interviews, we observed the auditors were competent in performing their duties; however, leadership does not document that they have made this assessment as part of their project assignment process.

We recommend including a statement in the working papers where the person assigning staff to the audit acknowledges that he or she has assessed that the staff collectively possess the knowledge and skills necessary to perform the assigned work in accordance with the standards.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

Bradford Smith, CFE, CICS
City of Norfolk

Kayvon Zadeh
King County Auditor's Office



The Council
City of Shreveport

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July 1, 2019

Bradford Smith
Deputy City Auditor
City of Norfolk, VA

Kayvon Zadeh
Senior Management Auditor
King County Auditor's Office, WA

Dear Mr. Smith and Mr. Zadeh:

Thank both of you for conducting the independent peer review coordinated through the Association of Local Government Auditors (ALGA) for the City of Shreveport Internal Audit Office. I am pleased that the peer review team concluded that the City of Shreveport Internal Audit Office is operating in compliance with *Government Auditing Standards* for the period January 1, 2016 through December 31, 2018. This determination is the highest level of compliance under the peer review program.

We appreciate the team recognizing in your companion letter those areas that we excelled. In addition, the suggestion offered in the letter will be helpful in improving our documentation compliance. We will place a statement in the work papers for each audit to document our assessment that staff collectively possess the knowledge and skills necessary to perform our work in accordance with the standards.

We appreciate the thorough work of the peer review team, the professionalism demonstrated, and the thoughtful feedback offered throughout the peer review process. Our office will benefit immensely from this experience.

Sincerely,

Leanis L. Steward, CPA, CIA
City Internal Auditor



The Association of Local Government Auditors
Awards this

Certificate of Compliance
to
City of Shreveport City Auditor's 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 January 1, 2016 through December 31, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Pamela L. Weipert

Pamela L. Weipert
ALGA President