



External Quality Control Review

of the
City of Shreveport
Internal Audit Office

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

for the period
January 1, 2019 – December 31, 2021



Association of Local Government Auditors

August 25, 2022

Leanis Steward, CIA, CPA,
City Internal Auditor
505 Travis St., Suite 450
Shreveport, LA 71101

Dear Ms. Steward,

We have completed a peer review of the City of Shreveport Internal Audit Office for the period January 1, 2019 – December 31, 2021. 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 Internal Audit Office's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit, non-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 City of Shreveport Internal Audit Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Shreveport Internal Audit Office'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, attestation engagements, and other services provided to the City of Shreveport City Council during the January 1, 2019 – December 31, 2021 review period.


Dennis Sutton, CPA, CIA, CIG
City of Tallahassee


DeRhonda Perkins, CIA
Clark County



Association of Local Government Auditors

August 25, 2022

Leanis Steward CIA, CPA,
City Internal Auditor
505 Travis St., Suite 450
Shreveport, LA 71101

Dear Ms. Steward,

We have completed a peer review of the City of Shreveport Internal Audit Office for the period January 1, 2019 – December 31, 2021 and issued our report thereon dated August 25, 2022. 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:

- In the course of our review of work papers supporting the audit reports issued during the review period, we were impressed by the consistency and standardization in the use and completion of templates and other forms intended to help ensure compliance with Government Audit Standards. We believe this level of consistency can only be achieved through excellence in the training, supervision, and review of audit staff as well as outstanding leadership by the management of the Internal Audit Office.
- We wanted to recognize the outstanding manner in which the personnel records for staff were maintained. It is clear the completeness and organization of the records as well as the standard manner in which the records were maintained helps ensure the Internal Audit Office is able to demonstrate the competency of staff to perform the work necessary for the success of the Office.

We offer the following observations and suggestions to help your organization achieve full compliance with *Government Auditing Standards*:

- Standard 5.09 requires: “*At least annually, the audit organization should obtain written affirmation of compliance with its policies and procedures on independence from all of its personnel required to be independent.*” Our review of the Internal Audit Office Operating Instructions did not identify a requirement for staff to complete an annual affirmation of compliance with office policies and procedures on independence. Additionally, we were unable to identify evidence such affirmations were completed by staff.

We suggest the Internal Audit Office consider revising its Operating Instructions to require staff to affirm, on an annual basis, compliance with office policies and procedures relating to independence.

We extend our thanks to you, your staff, and the other officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,

Dennis Sutton, CPA, CIA, CIG
City of Tallahassee

DeRhonda Perkins, CIA
Clark County, Nevada



The Council
City of Shreveport

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City Internal Auditor
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August 25, 2022

Dennis Sutton, CPA, CIA, CIG
City of Tallahassee, Florida

DeRhonda Perkins, CIA
Clark County, Nevada

Re: Peer Review of the City of Shreveport Internal Audit Office, City of Shreveport, Louisiana

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, 2019 through December 31, 2021.

We appreciate the team recognizing in your companion letter those areas that we excelled. In addition, we concur with your recommendation under *Government Auditing Standard* 5.09, and we will revise our Operating Instructions to require staff to affirm, on an annual basis, compliance with office policies and procedures relating to independence. The revision will include how full compliance will be achieved by developing and requiring all personnel to sign an annual affirmation of compliance form on independence.

We appreciate the thorough work of the peer review team and their diligent efforts in conducting the review. The feedback and recommendations offered throughout the peer review process will greatly benefit our office.

Sincerely,

Leanis L. Steward, CPA, CIA
City Internal Auditor