



External Quality Control Review

of the
City of Shreveport, Louisiana
Internal Audit Office

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



Association of Local Government Auditors

September 11, 2025

Leanis Steward
City Internal Auditor
City of Shreveport
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, 2022 to 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 and management.

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.

Based on the results of our review, it is our opinion that the City of Shreveport Internal Audit Office 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 to December 31, 2024.

Aaron Cook
City Auditor
City of Phoenix, AZ

Gregory Spencer
IT Audit Manager
Washington Metropolitan Area Transit Authority
Office of the Inspector General



Association of Local Government Auditors

September 11, 2025

Leanis Steward
City Internal Auditor
City of Shreveport
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, 2022 to December 31, 2024, and issued our report thereon dated September 11, 2025.

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

- Implementation of an audit management system – the Internal Audit Office implemented AuditBoard, an audit management system, in 2021. The Office has done a commendable job of using the system consistently to help meet Government Auditing Standards, provide common workflows, and gain internal efficiencies.
- Knowledgeable staff – all staff we interviewed were very familiar with Office policies and procedures, as well as audit standards and techniques. We also wanted to acknowledge the efficiency of your education tracking process.
- Supervision – through staff interviews and project reviews, we noted that staff supervision was excellent and created a positive work environment.

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

Sincerely,

Aaron Cook
City Auditor
City of Phoenix, AZ

Gregory Spencer
IT Audit Manager
Washington Metropolitan Area Transit Authority
Office of the Inspector General



The Council
City of Shreveport

Leanis L. Steward, CPA, CIA
City Internal Auditor
P.O. Box 31109
Shreveport, LA 71130-1109

E-Mail Address:
Leanis.Steward@shreveportla.gov
Phone: 318.673.7900
Fax: 318.673.7911

September 11, 2025

Aaron Cook
City Auditor
City of Phoenix, Arizona

Gregory Spencer
IT Audit Manager
Washington Metropolitan Area Transit Authority
Office of the Inspector General

Dear Peer Review Team Members:

Thank you for performing the external quality control review for the City of Shreveport, LA Internal Audit Office for the period January 1, 2022 to December 31, 2024. We are pleased you found our audit quality control system complied with *Government Auditing Standards* with no need for reporting any deficiencies. We also appreciate the team recognizing those areas we excelled as referenced in your companion letter. Your independent assessment of our procedures and practices provides assurance of our independence, objectivity, and quality of reporting to those who rely on our work. We appreciate your thorough review and your thoughtful conversations for improved performance. We thank both of you for your dedication, diligence, professionalism, and courtesy during the review. We also thank Trevor Williams, ALGA Peer Review Committee Regional Coordinator, for coordinating this peer review.

Sincerely,

A handwritten signature in blue ink that reads "Leanis L. Steward".

Leanis L. Steward, CPA, CIA
City Internal Auditor