

June 8, 2023

Mr. Martin Petherbridge, CPA, CIA, CISA
Internal Audit Manager
City of Raleigh
222 W. Hargett Street, Suite 302, Raleigh, NC 27602-0590

Dear Mr. Petherbridge,

On behalf of the City of Winnipeg Audit Department, I would like to thank you, and the other member of your team (Celia Yeung, CPA, CA, BBA, Audit Director, City of Toronto) for the recently completed peer review of our office. Your review is a valuable part of our continuing efforts to improve the quality of our audits. We are pleased that your independent peer review team concluded that our internal quality control system is suitably designed and operated to provide reasonable assurance that our audits are conducted in compliance with *Government Auditing Standards (GAS)*.

The Audit Department is committed to continuously improving the quality of our audit work. We appreciate your thoughtful comments regarding the areas where you found our office excels, including our supervisor review process through biweekly meetings that are collaborative and assist with staff development. You also noted our extensive risk analysis performed in the audit planning process and our commitment to continuous improvement.

Our office found the peer review to be a valuable and constructive process. Your thorough review and thoughtful questions provided us an opportunity to reflect on our Department's practices and supports our commitment to continuously improving our internal quality control policies and processes and the quality of our audit work. We also appreciate the opportunity the peer review provides to share insights with other organizations and ways to further enhance our operations.

I appreciate that your team has provided us a recommendation for improvement where we can enhance our adherence to *Government Auditing Standards*. Our response to each of the recommendations is highlighted below:

- Standard 5.44 requires the audit organization analyze and summarize the results of its monitoring process at least annually, with identification of any systemic or repetitive issues needing improvement along with recommendations for corrective action. In reviewing the Department's work papers, we observed that while there are comprehensive quality control processes and a post-project review after each audit, the department does not analyze and summarize the results of its monitoring system across multiple audits.

We suggest the Department establish policies and procedures to analyze and summarize its monitoring processes.

Acting City Auditor Response:

We will update our Audit Manual and our policies and procedures to include the analysis and summary of the results of our monitoring process annually. Once the updates are completed, employees will be trained on the requirements.

I would once again like to thank you for your professionalism and candour in the review that you have provided and would like to welcome you back to our great city at any time. Your time and commitment in providing this service to your municipal auditing colleagues is greatly appreciated. The advice you have provided to us will help us to better meet *Government Auditing Standards*, and to continue to provide high quality audit services.

Most sincerely,



Jason Egert
Acting City Auditor