External Quality Control Review

of the

San Diego County Regional Airport Authority
Office of the Chief Auditor

Conducted in accordance with guidelines of the

Association of Local Government Auditors

for the period July 1, 2013 through June 30, 2018

Association of Local Government Auditors

April 26, 2019

Mr. Lee Parravano, Chief Auditor
Office of the Chief Auditor
San Diego County Regional Airport Authority
2722 Truxton Road, Box 100
San Diego, CA 92106

Dear Mr. Parravano,

We have completed a peer review of the San Diego County Regional Airport Authority Office of the Chief Auditor for the period July 1, 2013 through June 30, 2018. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* 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 if your internal quality control system operated to provide reasonable assurance of conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework*. Due to variances in individual performance and judgment, conformance does not imply adherence to *the Standards* in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the San Diego County Regional Airport Authority Office of the Chief Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements for the review period July 1, 2013 through June 30, 2018.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Paula Ward, CPA
Consultant

Matt McMahon, Internal Auditor
Washoe County School District