



External Quality Control Review

of the
The City of El Paso
Internal Audit Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period September 1, 2013 to August 31,
2016



Association of Local Government Auditors

March 2, 2017


Mr. Edmundo Calderon
Chief Internal Auditor
City of El Paso
Internal Audit Office
218 N. Campbell Rd
El Paso, TX 79901


Dear Mr. Calderon,


We have completed a peer review of the City of El Paso Internal Audit Office for the period September 1, 2013 to August 31, 2016. 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 standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the City of El Paso, Internal Audit Office'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 during the September 1, 2013 to August 31, 2016.


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