



External Quality Control Review

of the
Legislative Auditor's Office, Unified
Government of Wyandotte
County/Kansas City, Kansas

Conducted in accordance with the guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2012 through December
31, 2014



Association of Local Government Auditors

June 25, 2015

Thomas Wiss
Legislative Auditor, Unified Government of Wyandotte County/Kansas City, KS
710 N. 7th Street
Kansas City, KS 66101

Dear Tom,

We have completed a peer review of the Legislative Auditor's Office, Unified Government for Wyandotte County/Kansas City, Kansas for the period January 1, 2012 through December 31, 2014. In conducting review, 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 operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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.

Based on the results of our review, it is our opinion that the internal quality control system of the Legislative Auditor's Office, Unified Government for Wyandotte County/Kansas City, Kansas was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the review period.

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

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