



External Quality Control Review

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

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period January 1, 2021 to December 31, 2023



Association of Local Government Auditors

October 10, 2024

Reed Partridge, Legislative Auditor
Legislative Auditor's Office for the Unified
Government of Wyandotte County/Kansas City, Kansas
710 North 7th Street, Suite 140
Kansas City, Kansas 66101
Dear Reed Partridge,

We have completed a peer review of the Legislative Auditor's Office for the Unified Government of Wyandotte County/Kansas City, Kansas for the period January 1, 2021 to December 31, 2023. 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Legislative Auditor's Office for the Unified Government of Wyandotte County/Kansas City, Kansas has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Legislative Auditor's Office for the Unified Government of Wyandotte County/Kansas City, Kansas' 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, 2021 to December 31, 2023.

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

- Standard 5.22 – details the importance of establishing policies and procedures for engagement performance, documentation, and reporting that are designed to provide the audit organization with reasonable assurance that engagements are conducted, and reports are issued in accordance with professional standards and applicable legal and regulatory requirements. The Internal Quality Control System observed outlined thorough and clear audits policies and procedures, ensuring that all audit actions are aligned with the established Standards.

- Standard 8.05 – details how auditors should assess significance and audit risk and how auditors should apply these assessments to establish the scope and methodology for addressing the audit objectives. The audit organization follows this standard by maintaining meticulously organized workpapers that clearly outline the scope and methodology used to address audit objectives.

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

Jeremiah Haught

Jeremiah Haught
Audit Training & Development Manager
New York City Campaign Finance Board

John Halliday

John Halliday
Senior Auditor
Johnson County Government