



External Quality Control Review

of the
City of Rochester
Office of Public Integrity

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

September 19, 2024

Mr. Timothy Weir,
Director of the Office of Public Integrity,
City of Rochester
85 Allen Street, Suite 100
Rochester, NY, 14608

Dear Mr. Weir,

We have completed a peer review of the City of Rochester Office of Public Integrity for the period January 1, 2021 through December 31, 2023. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guides 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 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 and reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States, as well as 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 and management.

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 during the period January 1, 2021 to December 31, 2023 the City of Rochester Office of Public Integrity's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with the Standards, resulting in a rating of generally conforms, and compliance with Government Auditing Standards, resulting in a rating of pass.

We have prepared separate letters providing findings and recommendations for strengthening your internal quality control system.

Dennis Sutton, CPA,
CIA, CIG
City of Tallahassee,
Office of the Inspector
General

Claudia Casasola
Southern California Regional
Rail Authority
Internal, Audit Department

Spencer Bright, CIA,
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