



PEER REVIEW RECOMMENDATIONS

June 9, 2021

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

Dear Mr. Timothy Weir,

We have completed a peer review of the City of Rochester's Office of Public Integrity's (OPI) Internal Audit Activity (Internal Audit) for the period January 1, 2018, through December 31, 2020. In conducting our review, we followed the standards and guidelines for external peer review contained in the Generally Accepted Government Auditing Standards (GAGAS) set by the Government Accountability Office (GAO). In addition, we followed the standards and guidelines for external peer review contained in the International Standards for the Professional Practice of Internal Auditing (*Standards*) set by the Institute of Internal Auditors (IIA).

We reviewed the quality control system of your audit organization and conducted tests to determine whether your internal quality control system operated to provide reasonable assurance of compliance with GAGAS and the *Standards*.

Findings of our review are included in a separate report. Recommendations to further strengthen your internal quality control system are included in the *Letter of Recommendation* on page 2. These recommendations do not affect the opinion we expressed in the peer review report.

A handwritten signature in black ink, appearing to be 'Timothy Hungerford', written over a horizontal line.

Timothy Hungerford, CPA, CIA, CFE, CMA, CISA, CFM, CGAP
External Peer Review Team
Partner in Charge
Hungerford Vinton, LLC

Letter of Recommendation

Recommendation 1: Use of Electronic Workflow Workpapers

Though we did not identify an issue related to the OPI's current method of capturing evidence through hard copy workpaper procedures, we believe implementation of an electronic workpaper system could enhance the efficiency, work process flow and storage capacity of workpapers. Currently every workpaper is manually reviewed and signed off by the Director. This requires the workpapers to be fully completed and physically handed over to the Director for review. The institution of electronic workpapers could enhance the management of audits through periodic review of the audit in-process and workpapers. In addition, the workpapers could be reviewed and approved without physical possession of the files. Overall, the successful implementation of an electronic workpaper system would enhance audit quality and improve efficiency.

Recommendation 2: Information Systems Audit capabilities

Although OPI has made strides to improve their audit data analytics, and increased staff exposure to information system audits, the OPI unit is still lacking a strong information systems auditor (i.e., Certified Information Systems Auditor) based on our observation and feedback from the Information Technology department of the City of Rochester. With the increased exposures related to information technology and cybercrime, as staffing opportunities arise in the future, OPI should consider a candidate with extensive IT audit or possessing a CISA to add to their audit staff.