



External
Quality
Control Review

of the

Port Authority of Allegheny County
d/b/a
Pittsburgh Regional Transit

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period January 1, 2019, through December
31, 2021



Association of Local Government Auditors

October 27, 2022

Ms. Hadiza Buhari
Director of Internal Audit
Port of Allegheny County d/b/a
Pittsburgh Regional Transit
345 Sixth Avenue
Pittsburgh, PA 15222-2527

Dear Ms. Buhari,

We have completed a peer review of the Port Authority of Allegheny County d/b/a Pittsburgh Regional Transit's (PRT) Internal Audit Department for the period January 1, 2019, through December 31, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 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 audit working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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. The PRT's Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the PRT's Internal Audit Department 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 audits during the period January 1, 2019, through December 31, 2021.

Christine Glover, CIA, CGAP, CFE
City of Tampa, FL

Darlana M. Moore, CFE
Durham County, NC