



External Quality Control Review

of the
Port Authority of Allegheny County
Internal Audit Department

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

for the period January 1, 2016 – December 31, 2018



Association of Local Government Auditors

May 16, 2019

Maria Nickerson, CPA
Director of Internal Audit
Port Authority of Allegheny County, Internal Audit Department
345 Sixth Avenue, Floor 3
Pittsburgh, PA 15222-2527

Dear Ms. Nickerson,


We have completed a peer review of the Port Authority of Allegheny County, Internal Audit Department for the period January 1, 2016 through December 31, 2018. In conducting our 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 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 Port Authority of Allegheny County Internal Audit Department's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period of January 1, 2016 through December 31, 2018.


John Sanderlin, Jr.
Team Leader
City of Norfolk, VA (Retired)


Esther Ko
Team Member
Fairfax County Public Schools