



External Quality Control Review

of the
King County Auditor's Office
Metropolitan King County Council
King County, Washington

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

for the period
January 1, 2017 through December 31, 2019



Association of Local Government Auditors

March 5, 2020

KyMBER Waltmunson, County Auditor
King County Auditor's Office
516 3rd Avenue
King County Courthouse, Room 1033
Seattle, WA 98104

Dear Ms. Waltmunson,

We have completed a peer review of the King County Auditor's Office for the period January 1, 2017 through December 31, 2019. 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 and nonaudit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing 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.

Based on the results of our review, it is our opinion that the King County Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for performance audits during the period January 1, 2017 through December 31, 2019.

We have prepared a separate letter offering feedback on areas in which we believe your office excels.


Danielle Knighten
MBA, CICA, CFS
City of San Diego, CA


Dawn Wiseman
CRMA
City and County of Denver,
CO


Stewart Reid
CPA, CRMA
Fairfax County, VA



Association of Local Government Auditors

March 5, 2020

Kymber Waltmunson, County Auditor
King County Auditor's Office
516 3rd Avenue
King County Courthouse, Room 1033
Seattle, WA 98104

Dear Ms. Waltmunson,

We have completed a peer review of the King County Auditor's Office (KCAO) for the period January 1, 2017 through December 31, 2019 and issued our report thereon dated March 5, 2019. We are issuing this companion letter to offer certain observations stemming from our peer review.

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

- **Highly qualified and experienced staff**- King County Auditor's staff demonstrated a thorough knowledge of Government Auditing Standards as well as the office's audit process. More importantly, staff demonstrated an understanding of how and why the two are connected.
- **Collaborative environment leverages knowledge and abilities** – During our review, we observed the King County Auditor's Office clear commitment to the intent and spirit of Government Auditing Standards. A combination of the office process, administrative procedures, staff competence, and focus on high impact results were evident. KCAO works in a very collaborative environment both inside the office and within the Legislative Branch.
- **Innovative project management techniques encourage efficiency and results** - Processes have been implemented that go beyond meeting the letter of applicable standards.
- **Credible reports which are informative and impactful** - Our review revealed a strong dedication to the Public Interest by the King County Auditor's Office. KCAO has built a strong working relationship with the Legislative Body. This relationship has been developed on consistent and open communication. Strong audit work focused on continuous improvement, that meets the needs of stakeholders throughout King County has also contributed to the relationship.

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

Sincerely,

Danielle Knighten
MBA, CICA, CFS
City of San Diego, CA

Dawn Wiseman
CRMA
City and County of Denver,
CO

Stewart Reid
CPA, CRMA
Fairfax County, VA



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

***King County Auditor's Office Metropolitan King County
Council King County, Washington***

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period January 1, 2017 through December 31, 2019.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Pamela L. Weipert

Pamela L. Weipert
ALGA President