



External Quality Control Review

of the
Metropolitan Government of
Nashville and Davidson County

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

March 3, 2022

Ms. Lauren Riley
Metropolitan Auditor
404 James Robertson Parkway, Suite 190
Nashville, TN
37219-6300

Dear Ms. Lauren Riley,

We have completed a peer review of the Metropolitan Government of Nashville and Davidson County 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 in order 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 and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee 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 Metropolitan Government of Nashville and Davidson County has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Metropolitan Government of Nashville and Davidson County's 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 January 1, 2019, through December 31, 2021.

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

Amanda Noble

Amanda Noble, CIA, CISA
City Auditor's Office
Atlanta, GA

Kasey Sawyer

Kasey Sawyer, CIA
Virginia Beach City Public Schools
Office of Internal Audit
Virginia Beach, VA

Lauren Riley
Metropolitan Auditor



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METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

March 3, 2022

Ms. Amanda Noble, CIA, CISA
City Auditor
Atlanta, GA

Ms. Kasey Sawyer, CIA
Internal Auditor
Virginia Beach City Public Schools

Dear Peer Review Team:

Subject: Metropolitan Nashville Office of Internal Audit External Quality Control Review

Thank you for performing the Metropolitan Nashville Office of Internal Audit external quality control review for the period January 1, 2019, through December 31, 2021. We appreciate your opinion that our audit quality control system complied with *Government Auditing Standards*. We also value the suggestions that you provided to help us excel and improve the quality of our audit process.

It was a pleasure working with a knowledgeable and skilled review team during this external quality control review.

Sincerely,

A handwritten signature in black ink that reads "Lauren Riley". The signature is written in a cursive, flowing style.

Lauren Riley

cc: Metropolitan Nashville Audit Committee