



External Quality Control Review

of the
City of Oakland
Office of the City Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 2022 to December 2024



Association of Local Government Auditors

September 25, 2025

Honorable Mr. Michael C. Houston, MPP, CIA
City Auditor
Office of the City Auditor
City of Oakland
One Frank H. Ogawa Plaza, 4th Floor
Oakland, CA 94612

Dear City Auditor Houston,

We have completed a peer review of the Oakland Office of the City Auditor for the period January 2022 to December 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and audit management.

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 Oakland Office of the City Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the Oakland Office of the City Auditor'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 engagements during the period January 2022 to December 2024.

Very truly yours,

Maxinne Pacheco
Audit Analyst
Office of the County Auditor
County of Hawai'i

Brenda K. Nelson, CISA
Auditor Manager
Office of the Salt Lake County Auditor
Salt Lake County



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Michael C. Houston, MPP, CIA
City Auditor

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Maxinne Pacheco, Audit Analyst
Office of the County Auditor, County of Hawaii
120 Pauahi St., Suite 309
Hilo, HI 96720

September 26, 2025

RE: Oakland City Auditor's Office External Quality Control Review

Dear Ms. Pacheco and Ms. Nelson:

Thank you for performing the external quality control review for our Office for the review period of January 1, 2022 through December 31, 2024.

I am pleased with your conclusion that the Office's quality and control system was suitably designed and operating effectively to provide reasonable assurance that we are fulfilling our responsibilities in accordance with professional standards and performing and reporting in conformity with such standards in all material respects. The peer review process is an important process to ensure our Office continues to meet those standards in performing our audit work.

I also appreciate your recognition of our Office's strengths in terms of the staff's quality of work, our audit workpaper templates, and our incorporation of community outreach into our work.

Thank you for the thoroughness of your review, and for sharing your professional opinions and insights. It was a pleasure working with you.

Sincerely,

A handwritten signature in black ink that reads "Michael C. Houston".

Michael C. Houston
City Auditor

Cc: Brenda Nelson, Audit Manager, County of Salt Lake
Jennifer An, Peer Review Coordinator, Association of Local Government Auditors
Martin Petherbridge, Peer Review Committee Chair, Association of Local Government Auditors