



**MEMORANDUM
OFFICE OF THE CITY AUDITOR**

DATE: July 1, 2015
TO: Distribution List
FROM: Cathy Criswell *Cathy Criswell*
SUBJECT: Internal quality assurance review

To ensure consistent quality in our audit work, The Office of the City Auditor follows the International Standards for the Professional Practice of Internal Auditing from the Institute of Internal Auditors. As chief audit executive, I am responsible for establishing a Quality Assurance and Improvement Program that meets the requirements of Standard 1300. The required elements include ongoing quality assurance activities, periodic internal quality assessments, and external quality assessments every five years.

The report on the internal quality assurance review for fiscal years 2012, 2013 and 2014 is attached. We are pleased to have received a “generally conforms” rating and customer surveys that indicate we are adding high value (overall score of 3.3 on a 4-point scale).

Distribution List:

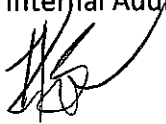
Mayor
City Council
City Manager
Mayor’s Chief of Staff
Council Administrator
Council Secretary
Finance Director
Audit Committee

Memorandum

DATE: June 30, 2015

TO: City of Tulsa, Auditor's Office
Cathy Criswell, City Auditor
Ron Maxwell, Chief Internal Auditor

FROM: Tasha Kay Warren



RE: Internal Quality Assurance Review

There are no findings resulting from the IQAR that I conducted for the period from July 1, 2012 through June 30, 2014. The audit activity beginning FY2013 and ending FY2014 meets IIA Standards.

Thank you for the opportunity to conduct the review.

Internal Quality Assurance Review Report June 2015

Subject: Internal Quality Assurance Review (IQAR)

Auditor: Tasha Kay Warren

Audit Scope: Review projects completed for the period July 1, 2012 through June 30, 2014 to determine whether:

1. The internal auditing department conforms to the Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing ("Standards").
2. The internal auditing practices fulfill the expectation of audit customers.

Objectives:

1. Appraise and express an opinion as to conformity to the internal audit activity with the Standards relating to risk assessment for annual planning purposes and quality project completion.
2. Determine audit customers' opinions with regard to the audit activity in the review period.
3. Determine if performance metrics are used to improve the quality of the internal audit activity.

Audit Conclusion: Generally conforms to Institute of Internal Auditors Standards with regard to the scope of this review. (Generally Conforms or Does Not Conform)
Internal Audit customer's opinion with regard to the audit activity is perceived as adding high value to the organization.
It was determined that performance metrics are used to improve the quality of internal audit activity.


Tasha Kay Warren