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# External Quality Control Review

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of the  
Office of City Auditor, Oklahoma City,  
OK

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

for the period July 1, 2022 to June 30, 2025

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## Association of Local Government Auditors

October 30, 2025

Matt Weller, City Auditor  
200 North Walker, Suite 212  
Oklahoma City, OK 73102

Dear Mr. Weller,

We have completed a peer review of the Office of the City Auditor, Oklahoma City for the period July 1, 2022 to June 30, 2025. 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 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 Office of City Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the 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 July 1, 2022, to June 30, 2025.

Sincerely,

Eduardo Luna  
Assistant City Auditor  
City of Oakland, CA

Anthony Harris  
Acting Audit Supervisor  
Office of Inspector General, City of Seattle



**The City of**  
**OKLAHOMA CITY**  
The Office of the City Auditor

October 30, 2025

Mr. Eduardo Luna, Assistant City Auditor, City of Oakland  
Mr. Anthony Harris, Performance Auditor, Office of Inspector General, City of Seattle

Dear Peer Review Team:

Thank you for conducting the peer review for the Office of the City Auditor. I am very pleased that your review found our internal quality control system to be adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* during the review period.

We found the comments and observations you offered throughout the review to be very insightful, and we greatly appreciate the team's efforts in helping us improve our audit services.

Sincerely,

A handwritten signature in black ink that reads "Matt Weller".

Matt Weller  
City Auditor

cc: Lyndon Remias, ALGA Peer Review Coordinator