External Quality Control Review

of the
City of Arlington, Texas
City Auditor's Office

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period October 1, 2022 through
September 30, 2025

Association of Local Government Auditors

March 26, 2026

Susan Edwards, City Auditor
City of Arlington, Texas
101 W Abram Street
Arlington, Texas 76010

Dear Ms. Edwards,

We have completed a peer review of the City of Arlington City Auditor's Office for the period October 1, 2022 through September 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 City of Arlington City Auditor's Office has received a rating of pass.

Based on the results of our review, it is our opinion that the City of Arlington City Auditor's Office'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 October 1, 2022 through September 30, 2025.

P Randle

Patrice Randle, City Auditor
City of Fort Worth, Texas

Theresa Watson

Theresa Watson, Audit Manager
City of Houston, Texas