



External Quality Control Review

of the
Capital Metropolitan Transportation
Authority

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period January 1, 2019 - December 31, 2021



Association of Local Government Auditors

September 1, 2022

Terry Follmer, Vice President of Internal Audit
Capital Metropolitan Transportation Authority
700 Lavaca Street | Austin, TX 78701

Dear Mr. Follmer,

We have completed a peer review of Capital Metropolitan Transportation Authority the period January 1, 2019, through December 31, 2021. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guides* published by the Association of Local Government Auditors.

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework* and reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States, as well as applicable legal and regulatory requirements. Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that during the period January 1, 2019, through December 31, 2021 the Capital Metropolitan Transportation Authority internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance engagements and compliance with *Government Auditing Standards*, resulting in a rating of pass.

D. Lamar Norwood
Former Senior Auditor
City of Raleigh
Team Leader

Brecka Anderson
City Auditor's Office
City of Gainesville
Team Member