



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, 2022 through December 31, 2024



August 21, 2025

Mr. Terry Follmer, Chief Audit Executive
Capital Metropolitan Transportation Authority
700 Lavaca Street
Austin, TX 78701

Dear Mr. Follmer

We have completed a peer review of the Capital Metropolitan Transportation Authority (Cap Metro) for the period January 1, 2022, through December 31, 2024. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guides 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 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.

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, 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 of January 1, 2022, through December 31, 2024 Cap Metro's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with the Standards, resulting in a rating of generally conforms, and compliance with Government Auditing Standards, resulting in a rating of pass.

We have prepared a separate letter providing findings and recommendations for strengthening your internal quality control system.



Kimberly Houston
Deputy Chief Auditor
Leader
LA County Metro



Michelle Crawford
City Auditor
Member
City of Aurora



Simba Mandizvidza
Audit Manager
Member
San Gabriel Valley Council of Governments