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# External Quality Control Review

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of the  
City of Pasadena  
Internal Audit Division

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2016 to June 30, 2021

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## Association of Local Government Auditors

September 2, 2022

Ms. Ruthe Holden, CPA, CFE, CIA, CGMA, CGAP, CRMA, CISA  
City of Pasadena Internal Audit  
100 N. Garfield Avenue, Second Floor, Suite S220  
Pasadena, CA 91109

Dear Ms. Holden,

We have completed a peer review of the City of Pasadena – Internal Audit Division for the period of July 1, 2016 to June 30, 2021. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* by the Association of Local Government Auditors (ALGA).

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*. 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 the City of Pasadena – Internal Audit Division's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements during the period of July 1, 2016 to June 30, 2021.

We extend our thanks to you, your staff, and the other city officials we met for the cooperation extended to us during the review.

Hoa Quach, MBA, CPA, CIA, CISA, CFE  
City Auditor  
City of Edmonton  
Edmonton, Alberta, Canada

Colette Thomas Gordon, MBA, CPA, CISA, CIA  
Pace Chief Internal Auditor  
Pace Suburban Bus Division  
Arlington Heights, Illinois, USA