



## Association of Local Government Auditors

May 22, 2014

Helen Lew  
Inspector General  
Washington Metropolitan Area Transit Authority  
Office of the Inspector General  
600 Fifth Street, NW  
Washington, DC 20001

Dear Ms. Lew:

We have completed a peer review of the Washington Metropolitan Area Transit Authority for the period May 1, 2011 through April 30, 2014. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published 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 whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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.

Based on the results of our review, it is our opinion that the Washington Metropolitan Area Transit Authority's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements from May 1, 2011 through April 30, 2014.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

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