



Association of Local Government Auditors

August 10, 2017

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

Dear Mr. Cherrington,

We have completed a peer review of the Washington Metropolitan Area Transit Authority for the period May 1, 2014 through April 30, 2017. 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).

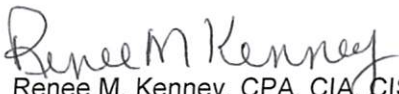
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United 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.

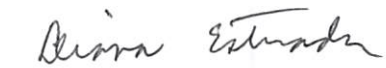
Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

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, 2014 through April 30, 2017.

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


Renee M. Kenney, CPA, CIA, CISA
Chief Internal Auditor
Maryland-National Capital Park and
Planning Commission


Buddy Vargas, CIA, CFE
Audit Manager
City of San Antonio


Diana Estrada, CIA, CFE
Chief Auditor
Los Angeles Metro



August 16, 2017

Association of Local Government Auditors
Member Services
449 Lewis Hargett Circle
Suite 290
Lexington, KY 40503

Dear Ms. Kenney, Mr. Vargas, and Ms. Estrada:

I have reviewed the External Quality Control Review Report on the audit function of the Washington Metropolitan Area Transit Authority's Office of Inspector General. I am pleased to concur with your rating of pass as expressed in the report.

I commend your assistance to my audit team and the professional quality of the review. The review was performed in a conscious effort to minimize disruption to our ongoing work. Throughout the review, you pursued a constructive, cooperative approach that resulted in a positive experience and beneficial suggestions that will further strengthen our internal quality control system.

Sincerely,

Geoffrey Cherrington
Inspector General

**Washington
Metropolitan Area
Transit Authority**

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Washington, D.C. 20001
202/962-1234

*By Metrorail:
Judiciary Square-Red Line
Gallery Place-Chinatown
Red, Green and
Yellow Lines*

*A District of Columbia
Maryland and Virginia
Transit Partnership*