



Association of Local Government Auditors

May 26, 2011

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, Office of the Inspector General for the period January 1, 2010 through April 30, 2011. 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 if 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. 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, Office of the Inspector General'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 during the period January 1, 2010 through April 30, 2011.

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

Terrie Pyeatt
Virginia Beach City Public Schools

Bill Greene
City of Phoenix, AZ

Kathy Knox
Metropolitan Transportation Authority
Los Angeles County

Stephen Berndt
County of Lehigh, PA