



Association of Local Government Auditors

October 21, 2022

Rene Febles
Acting Inspector General
Washington Metropolitan Area Transit Authority
Office of the Inspector General
500 L'Enfant Plaza, SW Suite 800
Washington, DC 20024

Dear Mr. Febles,

We have completed a peer review of the Washington Metropolitan Area Transit Authority, Office of the Inspector General for the period May 1, 2019 to April 30, 2022. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

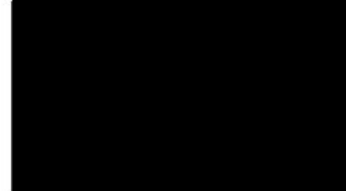
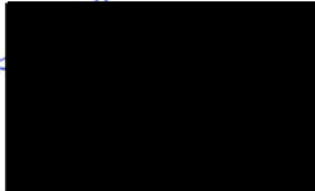
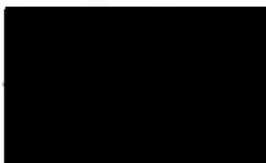
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Washington Metropolitan Area Transit Authority, Office of the Inspector General has received a rating of pass.

Further, 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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits, attestation engagements, and attestation engagements during the May 1, 2019 to April 30, 2022.

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





October 21, 2022

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

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 (WMATA OIG). I am pleased with the rating of "pass" as expressed in the report.

I would like to thank [REDACTED] who have taken the time to review WMATA OIG's work diligently and thoroughly. I also commend the team's professionalism during their visit. Throughout the review, you pursued a constructive, cooperative approach that resulted in a positive experience and beneficial suggestions that will be considered to further strengthen our internal quality control system.

Sincerely,

Digitally signed by
Rene Febles
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Rene Febles
Acting Inspector General

**Washington
Metropolitan Area
Transit Authority**

Office of Inspector General
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Washington, DC 20024