



# External Quality Control Review

of the  
City of Chattanooga, TN  
Office of Internal Audit

Conducted in accordance with guidelines of the  
**Association of Local Government Auditors**  
for the period January 2022 to December 2024



## Association of Local Government Auditors

May 22, 2025

Stan Sewell  
City Auditor  
City of Chattanooga Office of Internal Audit  
1001 Lindsay Street  
Chattanooga, TN 37402

Dear Mr. Sewell,

We have completed a peer review of the City of Chattanooga, TN Office of Internal Audit for the period January 1, 2022 to December 31, 2024. 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 audits and nonaudit service project 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 City of Chattanooga, TN Office of Internal Audit has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Chattanooga, TN Office of Internal Audit'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 audit engagements and nonaudit and other services during the period January 1, 2022 to December 30, 2024.

We have prepared a separate letter acknowledging positive aspects of your internal quality control system.

*Germaine Brewington*

Germaine F. Brewington, PhD, CPA, CFE  
Director  
City of Durham  
Audit Services Department

Susan Gralla, BSBA  
Lead Internal Auditor  
State of Maryland  
Administrative Office of the Courts



## ***Association of Local Government Auditors***

May 22, 2025

Stan Sewell  
City Auditor  
City of Chattanooga Office of Internal Audit  
1001 Lindsay Street  
Chattanooga, TN, 37402

Dear Mr. Sewell,

We have completed a peer review of the City of Chattanooga, TN Office of Internal Audit for the period January 1, 2022 to December 31, 2024, and issued our report thereon dated May 22, 2025. We are issuing this companion letter to acknowledge positive attributes of your internal quality control system observed during your peer review.

Several areas we believe your office excels:

- Staff are very experienced and knowledgeable of the government auditing practice.
- Field work documentation is very detailed, and the supervision process is very thorough.
- There is a strong commitment to continuing professional education and training to maintain and enhance the skills and abilities of the office and its experienced and dedicated auditors.
- Staff were responsive and very welcoming to the Peer Review Team.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

*Germaine Brewington*

Germaine F. Brewington, PhD, CPA, CFE  
Director  
City of Durham  
Audit Services Department

Susan Gralla, BSBA  
Lead Internal Audit  
State of Maryland  
Administrative Office of the Courts



# OFFICE OF INTERNAL AUDIT

**Stan Sewell, City Auditor**

May 22, 2025

Germaine Brewington  
Director  
City of Durham  
Audit Services Department

Susan Gralla  
Lead Internal Auditor  
State of Maryland  
Administrative Office of the Courts

Dear Peer Review Team:

Thank you for performing the external quality control review for the City of Chattanooga Office of Internal Audit for the period January 1, 2022 through December 31, 2024. We are pleased you found our audit quality control system complied with *Generally Accepted Government Auditing Standards* with no need for a management letter. We also appreciate your positive acknowledgements during the review, the exit conference, and as referenced in your supplemental letter.

Your independent assessment of our procedures and practices provides assurance of our independence, objectivity, and quality of reporting to those who rely on our work. We appreciate your thorough review and your thoughtful conversations. We thank both of you for your time, diligence, professionalism and courtesy during the review. We also thank Paul Geib, Chief Auditor of Milwaukee Public Schools, for coordinating this peer review.

Very truly yours,

Stan Sewell, CPA, CGFM, CFE  
City Auditor