



External Quality Control Review

of the
City and County of San Francisco
Department of Police Accountability

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period January 1, 2021 to December 31, 2023



Association of Local Government Auditors

August 6, 2024

Steve Flaherty, Director of Audits
City and County of San Francisco
Department of Police Accountability

Director Flaherty,

We have completed a peer review of the Department of Police Accountability for the period January 1, 2021 through December 31, 2023. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff.

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 Department of Police Accountability has received a rating of pass.

Based on the results of our review, it is our opinion that the Department of Police Accountability'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 engagements during the period January 1, 2021 through December 31 2023.

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Jennifer An, CPA, CFE
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