



# External Quality Control Review

of the  
San Diego County Regional Airport Authority  
Office of the Chief Auditor

Conducted in accordance with guidelines of the  
**Association of Local Government Auditors**  
for the period July 1, 2018 through June 30, 2023



## Association of Local Government Auditors

February 1, 2024

Mr. Lee Parravano, Chief Auditor  
Office of the Chief Auditor  
San Diego County Regional Airport Authority  
2417 McCain Road  
San Diego, CA 92101

Dear Mr. Parravano,


We have completed a peer review of the San Diego County Regional Airport Authority Office of the Chief Auditor for the period July 1, 2018 through June 30, 2023. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing (the 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 conformance with *the Standards* issued by the Institute of Internal Auditors. 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 and management.

Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of generally conforms, partially conforms, or does not conform. San Diego County Regional Airport Authority Office of the Chief Auditor has received a rating of generally conforms.

Based on the results of our review, it is our opinion that San Diego County Regional Airport Authority Office of the Chief Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for engagements during the period July 1, 2018 through June 30, 2023.

  
Esther Ko, Auditor General,  
CPA, CIA, CFE, CISA  
Fairfax County Public Schools  
Office of Auditor General

  
Margarite Benevento, Senior Internal Auditor  
Cobb County Government  
Internal Audit Department



February 1, 2024

Esther Ko, Auditor General, Fairfax County Public Schools  
Margarite Benevento, Senior Internal Auditor, Cobb County Government  
Association of Local Government Auditors  
Peer Review Team Members

Dear Ms. Ko and Ms. Benevento:

Thank you for conducting a review of the San Diego County Regional Airport Authority's Office of the Chief Auditor (OCA) internal quality control system. We are very pleased that the Association of Local Government Auditors has once again issued an opinion that the OCAs internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with the *Standards* for engagements during the review period July 1, 2018, through June 30, 2023. This determination is the highest level of compliance the OCA can achieve.

The OCA expresses our sincere appreciation to the peer review team for their thoroughness, professionalism, and diligence. This experience was extremely valuable, and your review will enhance the quality of the OCAs future engagements.

Thank you, again, for taking the time from your own work to evaluate our operations and providing this valuable service to this office and to the San Diego County Regional Airport Authority.

Sincerely,

Lee Parravano  
Chief Auditor