



# External Quality Control Review

of the  
San Diego City Employees' Retirement  
System – Internal Audit

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period November 1, 2014 through June 30, 2019



## Association of Local Government Auditors

December 18, 2019

Sarah Dickson  
Internal Auditor  
San Diego City Employees' Retirement System  
401 West A Street Suite 400  
San Diego, CA 92101

Dear Ms. Dickson,

We completed a peer review of the San Diego City Employees' Retirement System – Internal Audit for the period November 1, 2014 through June 30, 2019. 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* 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 conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework*. 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.

Based on the results of our review, it is our opinion that the San Diego City Employees' Retirement System – Internal Audit internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements during the period of November 1, 2014 through June 30, 2019.

Patrick Cowen, CPA, CIA, CISA  
Audit Manager  
City of Tallahassee, FL

Steven Harper  
Audit Manager  
Fulton County School System