



External Quality Control Review

of the
City of Virginia Beach, Office of the
City Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period September 1, 2022, through August 31,
2025



Association of Local Government Auditors

November 6, 2025

Mr. Lyndon Remias, CPA, CIA
City Auditor
City of Virginia Beach, Office of the City Auditor
City Hall, Building 1, Suite 3017
Virginia Beach, VA 23456

Dear Mr. Remias,

We have completed a peer review of the City of Virginia Beach, Office of the City Auditor for the period September 1, 2022, through August 31, 2025. 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 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. City of Virginia Beach, Office of the City Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the City of Virginia Beach, Office of the City Auditor'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 September 1, 2022, to August 31, 2025.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

Sincerely,

Steve W. Sanderson, CPA, CIA, CISA, CFE
Assistant Director of Internal Audit
Chesterfield County, VA

Paul Geib, CFE
Chief Auditor
Milwaukee Public Schools



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Mr. Lyndon Remias, CPA, CIA
City Auditor
City of Virginia Beach, Office of the City Auditor
City Hall, Building 1, Suite 3017
Virginia Beach, VA 23456

Dear Mr. Remias,

We have completed a peer review of the City of Virginia Beach, Office of the City Auditor for the period September 1, 2022, through August 31, 2025, and issued our report thereon dated November 6, 2025. We are issuing this companion letter to offer certain findings and recommendations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- A robust and comprehensive policies and procedures manual that clearly outlines Government Auditing Standards (GAS) which also reconciles to their quality control system.
- A workpaper system that maintains documents in an orderly manner making them easy to follow throughout all planning, testing, and fieldwork.
- Ensuring all team members are consistently informed and updated whenever there are changes to standards and/or policies and procedures.

We offer the following findings and recommendations to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- **Standard 7.78** "establishes requirements for agreed-upon procedures engagements in addition to the requirements for agreed-upon procedures engagements contained in the AICPA's SSAEs. Auditors should comply with the additional GAGAS requirements, along with the applicable AICPA requirements, when citing GAGAS in their agreed-upon procedures engagement reports." During one agreed-upon procedures (AUP) attestation engagement, the peer review team observed the following AICPA standards were not followed:
 1. The agreed-upon terms of the engagement did not include all the required items outlined in AT-C 215.15,
 2. A written representation in the form of a letter addressed to the internal auditor after AUP was performed was not obtained (AT-C 215.27 and AT-C 215.29), and

3. The auditor's report did not include all the required items outlined in AT-C 215.34.

We suggest the office revise their current procedures and workpaper templates to incorporate AICPA requirements.

We extend our thanks to you, your staff, and the other officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,

Steve W. Sanderson, CPA, CIA, CISA, CFE
Assistant Director of Internal Audit
Chesterfield County, VA

Paul Geib, CFE
Chief Auditor
Milwaukee Public Schools