



External Quality Control Review

of the
Office of the Inspector General for
Public Safety
City of Seattle, Washington

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2022 – June 30, 2025



Association of Local Government Auditors

October 9, 2025

Ms. Lisa Judge, Inspector General
Office of the Inspector General for Public Safety
700 5th Avenue, 62nd Floor
Seattle, WA 98101

Dear Inspector General Judge:

We have completed a peer review of the City of Seattle Office of the Inspector General for Public Safety (OIG) for the period July 1, 2022 – June 30, 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, 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 Seattle Office of the Inspector General for Public Safety has received a rating of pass.

Based on the results of our review, it is our opinion that the Seattle Office of the Inspector General for Public Safety'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 July 1, 2022 – June 30, 2025.

Troy Shimasaki
Acting City Auditor
City & County of Honolulu

JENNIFER AN (Oct 8, 2025 12:51:17 PDT)

Jennifer An
Police Performance Auditor
Los Angeles Police Department



Seattle Office of Inspector General

To: Troy Shimasaki, Acting City Auditor, City and County of Honolulu, HI
Jennifer An, LAPD Police Performance Auditor, City of Los Angeles, CA
From: Lisa Judge, Inspector General for Public Safety
Date: 10/9/2025
Re: Response to External Quality Control Review

On behalf of the Seattle Office of Inspector General, I would like to thank you, as well as the Association of Local Government Auditors (ALGA), for your time and effort in providing us with this valuable service. I appreciate the thorough review and critical feedback—this has been a beneficial experience.

I am pleased that your independent peer review team found our internal quality control system suitably designed and operated to provide reasonable assurance of compliance with the Government Auditing Standards issued by the Comptroller General of the United States. We also appreciate the verbal feedback outlining ways we have improved since our last peer review, as well as areas where we can improve internal control systems. We will immediately work to implement the recommended improvements.

Above all, we appreciate your time, effort, and thoughtfulness in conducting this review.

Sincerely,

A handwritten signature in black ink, appearing to read "Lisa Judge", written over a blue horizontal line.

[Lisa Judge \(10/08/2025 15:48:43 PDT\)](#)

Lisa Judge
Inspector General for Public Safety