



Association of Local Government Auditors

August 14, 2025

Maura Hayes-Chaffe
Deputy Comptroller for Audit
NYC Comptroller Bureau of Audit
1 Centre Street
New York, NY 10007

Dear Ms. Hayes-Chaffe,

We have completed a peer review of the NYC Comptroller Bureau of Audit for the period July 1, 2022 through June 30, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* 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 if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures and a sample of audit working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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 NYC Comptroller Bureau of Audit has received a rating of pass.

Based on the results of our review, it is our opinion that the NYC Comptroller Bureau of Audit'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 audits and attestation engagements during the review period of July 1, 2022 through June 30, 2025.

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

- Overall, work is organized and thorough. The flow of the work process is logical. Development of the audit program and evidence obtained is sufficient and aided in the performance and review of the audit.
- Audit reports contain a succinct Executive Summary, are well written, detailed and contain well developed findings and value-added audit recommendations.



Association of Local Government Auditors

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during this peer review.

Sincerely,

Lyndon S. Remias, CPA, CIA
Office of the City Auditor
City of Virginia Beach, VA

Angela Baxter, CPA
Internal Audit
County of Hanover, VA

Madison Barnwell, CIA
Seattle OIG
City of Seattle, WA



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BRAD LANDER

MAURA HAYES-CHAFFE
DEPUTY COMPTROLLER FOR AUDIT

BUREAU OF AUDIT

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Re: NYC GAGAS Peer Review for FY2024

Dear Lyndon, Angela and Madison:

We would like to thank the ALGA peer review team for their professionalism, expertise, and in-depth review of GAGAS audits released by the New York City Comptroller's Office between July 1, 2024 and June 30, 2025.

As you know, this is the first time we have partnered with ALGA on a peer review. Thanks to all of you, and ALGA, this has been a very positive and effective process. We very much appreciate the time and care taken to review our operation and work product and the additional observations and suggestions offered at the Exit Conference.

We also appreciate the additional resources ALGA offers to support ongoing GAGAS compliance, and the Peer Review Program.

We hope you have enjoyed New York City. We certainly enjoyed having you here.

Best regards,

Maura Hayes-Chaffe
Deputy Comptroller for Audit