

AMERICAN ASSOCIATION
OF STATE HIGHWAY AND
TRANSPORTATION OFFICIALS



AASHTO Peer Review of the
Oregon Department of Transportation
Audit Services – Performance Audits

Review Period
January 1, 2023, through December 31, 2023

Peer Review Team Members

Sandeep Garg, Team Lead
Timothy Crellin, Team member



May 31, 2024

Marlene Hartinger, CPA, CIA
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Objective

The primary objective was to perform a peer review of the quality control system in effect for the Oregon Department of Transportation Audit Services for performance audits for 2023. Our review was conducted in conformity with the Peer Review Bylaws and other guidelines of the American Association of State Highway and Transportation Officials Standing Committee on Finance and Administration, Administrative Subcommittee on Internal and External Audit, along with those set forth under the U. S. Government Accountability Office's Government Auditing Standards (2018 Revision).

Scope

The scope of the review included:

- Questionnaires completed by various individuals in the Oregon Department of Transportation
- Solicitation of comments from management of the areas audited, reviewed, or examined during the period under review concerning the scope, nature, and quality of services received.
- Interviews, as necessary, held with members of the audit management and staff of the Oregon Department of Transportation.
- A review of the internal control system and the quality control policies, procedures, practices, and information used for managing the audit group.
- An examination of performance audits completed during the review period sufficient to provide a reasonable basis to render an opinion with reasonable assurance of conforming with professional standards in the conduct of its work.
- Fieldwork was completed at the Oregon Department of Transportation on May 23, 2024.

Opinion

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

Based on our review, it is the opinion of the Peer Review Team that the Oregon Department of Transportation Audit Services for their Performance Audits receives a Rating of Pass based upon the Peer Review Bylaws and other guidelines of the American Association of State Highway and Transportation Officials Standing Committee on Administration, Administrative Subcommittee on Internal and External Audit and those of the U.S. Government Accountability Office's Government Auditing Standards (2018 Revision).

The expressed opinion implies that the organization's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting conformity with applicable professional standards in all material respects.

DocuSigned by:

Sandeep Garg

Sandeep Garg, Team Leader

DocuSigned by:

Shane Young

Shane Young, for the Peer Review Panel