



AASHTO Peer Review of the
Oregon Department of Transportation
Internal Audits

Review Period
January 1, 2020 through December 31, 2020

Peer Review Team Members

Jack Cotter, Team Lead
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Objective

The primary objective was to perform a peer review of the quality control system in effect for Internal Audits of the Oregon Department of Transportation for the period January 1, 2020, through December 31, 2020. Our review was conducted in conformity with the Peer Review Bylaws and other guidelines of the American Association of State Highway and Transportation Officials Committee on Internal and External Audit Peer Review Subcommittee, along with those set forth under the U. S. Government Accountability Office's Government Auditing Standards (2011 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
- A review of Internal Audit's internal control system and the quality control policies, procedures, practices, and information used for managing the audit group
- An evaluation of a judgmental sample of performance audit files, with audits beginning prior to July 1, 2019, and 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

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 Internal 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 Committee on Internal and External Audit Peer Review Subcommittee and those of the U.S. Government Accountability Office's Government Auditing Standards (2011 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 performance audits in conformity with applicable professional standards in all material respects.



CPA, CGMA

Jack Cotter, CPA, CGMA, Team Leader

Kathryn Valentine

Kathryn Valentine, PMP, CGFM, CFE for the Peer Review Panel