



# External Quality Control Review

of the  
San Diego Association of  
Governments – Office of the  
Independent Performance Auditor

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



## Association of Local Government Auditors

November 21, 2025

Courtney Ruby, CPA, CFE  
Independent Performance Auditor  
Office of the Independent Performance Auditor  
San Diego Association of Governments  
1011 Union St. Suite 400  
San Diego, CA 92101

Dear Courtney Ruby,

We have completed a peer review of the Office of the Independent Performance Auditor – San Diego Association of Governments for the period June 1, 2022 to September 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, and a member of the Audit Committee.

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 San Diego Association of Governments – Office of the Independent Performance Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the San Diego Association of Governments – Office of the Independent Performance 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 June 1, 2022 to September 30, 2025.



Edmundo S. Calderon, CIA, CGAP, CRMA  
Team Leader  
Chief Internal Auditor (Retired)  
City of El Paso  
El Paso, TX



Michael Eglinski  
Team Member  
Senior Auditor  
County Auditor's Office  
Johnson County, KS

Courtney A. Ruby, CPA, CFE  
Independent Performance Auditor

November 26, 2025

Edmundo Calderon, Chief Audit Executive (retired)  
City of El Paso  
El Paso, TX

Michael Eglinski, Senior Auditor  
County Auditor's Office  
Johnson County, KS

**RE: Office of the Independent Performance Auditor's External Quality Control Review**

Dear Mr. Calderon and Mr. Eglinski:

Thank you for conducting the external quality control review of the San Diego Association of Government's (SANDAG) Office of the Independent Performance Auditor (OIPA) and assessing our compliance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States for the period June 1, 2022, through September 30, 2025.

GAGAS requires audit organizations that conduct engagements under the standards undergo an external peer review by reviewers who are independent of the audit organization being evaluated.

I am pleased your team concluded OIPA's quality control system is suitably designed and operating effectively, providing reasonable assurance we are fulfilling our responsibilities in accordance with Government Auditing Standards and applicable legal and regulatory requirements.

When OIPA was established in 2019 through California State Assembly Bill 805, adherence to GAGAS was mandated. This peer review process is essential for assuring SANDAG leadership, stakeholders, and the public that our work is reliable, unbiased, and accurate. This assurance enables OIPA to carry out the important work it was legislated to do.

We found the Association of Local Government Auditor's (ALGA) peer review process to be constructive, insightful, and highly valuable. We are grateful for your willingness to dedicate time away from your own work to evaluate OIPA's audit activities.

We also appreciate the valuable professional insights and perspectives you shared with us, as well as your recognition of OIPA's strengths, particularly our efforts to build a strong team and our commitment to continuously improving our practices and procedures.

Finally, we would like to acknowledge OIPA's former Independent Performance Auditor, Mary Khoshmashrab, for her dedication and the work performed during the period under review, in addition to ALGA and the ALGA Peer Review Coordinator, Jennifer An of the Los Angeles Police Department, for their coordination and support.

Respectfully,



COURTNEY A. RUBY, CPA, CFE  
Independent Performance Auditor  
Office of the Independent Performance Auditor

Cc:

Jennifer An, Peer Review Coordinator, Association of Local Government Auditors  
Martin Petherbridge, Peer Review Committee Chair, Association of Local Government Auditors