At your request, and under the terms of a 2021 contract executed with the National Conference of State Legislatures (NCSL), we reviewed the system of quality control of the West Virginia Legislative Auditor’s Performance Evaluation and Research Division in effect for a three-year compliance period from 2018 to 2021.

Section 3.101 of “Government Auditing Standards, 2011 Revision”—or Section 5.72 of “Government Auditing Standards, 2018 Revision”—by the Comptroller General of the United States (i.e., the Yellow Book or GAGAS) allows the peer-reviewed agency to receive one of three possible ratings—pass, pass with deficiencies, or fail.

In the peer review team’s opinion, the West Virginia Legislative Auditor’s Performance Evaluation and Research Division has a quality control system that is suitably designed and followed, providing reasonable assurance that the office is performing and reporting performance audit engagements in conformity with applicable “Government Auditing Standards” for the period reviewed. Based on its professional judgment, the peer review team gives a rating of “pass” to the West Virginia Legislative Auditor’s Performance Evaluation and Research Division.

The team’s assessment is based on observations made during a remote peer review conducted June 21-25, 2021. The team reviewed statutes relevant to the office, the office’s audit-related policies and procedures, four performance audits and continuing professional education records. Team members also interviewed one member of the Joint Committee on Government Organization Committee, two legislative staff directors from outside PERD, and PERD office managers and selected staff. The team notes that the conduct of the peer review work was not impaired in any way. To the extent allowed under West Virginia law, team members were granted access to relevant reports, working papers, supporting documentation and staff.

The peer review team appreciates the courtesy and cooperation extended to us in conducting this review. We commend you for your willingness to contract for this peer review to independently confirm the quality of your performance audits.