



## Memorandum

**TO:** Rules & Open Government Committee

**FROM:** Joe Rois  
City Auditor

**SUBJECT:** *External Quality Control Review of the Office of the City Auditor for the Period July 1, 2023 to June 30, 2025*

**DATE:** November 6, 2025

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### RECOMMENDATION

We recommend that the Rules and Open Government Committee accept the independent auditor's report, *External Quality Control Review of the Office of the City Auditor, San Jose, CA for the Period July 1, 2023 to June 30, 2025*, which representatives of the Association of Local Government Auditors (ALGA) prepared on November 6, 2025.

Joe Rois  
City Auditor

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# External Quality Control Review

of the  
City of San Jose  
Office of the City Auditor

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2023 – June 30, 2025



## Association of Local Government Auditors

November 6, 2025

Joseph Rois, City Auditor  
City of San Jose  
200 East Santa Clara Street  
San Jose, CA 95113

Dear Mr. Rois,

We have completed a peer review of the City of San Jose Office of the City Auditor for the period July 1, 2023, through June 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 and management.

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 City of San Jose Office of the City Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the City 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 from July 1, 2023, through June 30, 2025.

*Oswin Chan*

Oswin Chan, CIA  
City Controller's Office  
Los Angeles, CA US

*Jordan Sweeney*

Jordan Sweeney, CIA, CFE, CICA, EIT  
BART, Office of the Inspector General  
Oakland, CA US



*Office of the City Auditor*  
*Joe Rois, City Auditor*

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November 6, 2025

Oswin Chan, Internal Auditor  
City of Los Angeles, City Controller's Office  
200 N. Main Street, Suite 300  
Los Angeles, CA 90012

Jordan Sweeney, Inspector General Investigative Auditor  
San Francisco Bay Area Rapid Transit (BART)  
2150 Webster Street, 4th Floor  
Oakland, CA 94612

Dear Mr. Chan and Ms. Sweeney:

The San José City Charter requires a biennial audit of the Office of the City Auditor to ensure compliance with *Government Auditing Standards*. We are very pleased that you found that our system of internal controls provided reasonable assurance of compliance with *Government Auditing Standards* during the period audited.

We would like to thank you, the Association of Local Government Auditors, and the engagement coordinator, Jennifer An of the Los Angeles Police Department Bureau of Technology. We appreciate that you have taken time from your own work to evaluate our operation and thank you for sharing your insights and perspectives.

Sincerely,

/s/

Joe Rois  
City Auditor