



AASHTO Peer Review of the
Montana Department of Transportation -
Audit Services

Review Period
July 1, 2017 through June 30, 2020

Peer Review Team Members

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September 17, 2021

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Objective

The primary objective was to perform a peer review of the quality control system in effect for the Montana Department of Transportation, Audit Services for 2021. 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 Montana 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 senior management and auditing staff of the Montana Department of Transportation.
- A review of the Audit Services' internal control system and the quality control policies, procedures, practices, and information used for managing the audit group.
- An examination of a sample of audits, reviews, or examination files 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.
- Virtual Fieldwork conducted on the records of the Montana Department of Transportation's Audit Services from July 16 through September 17, 2021.

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 Montana Department of Transportation' Audit Services 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.



Joshua Nix, CPA, Team Leader



Kathryn Valentine, for the Peer Review Panel

**Montana Department of Transportation – Audit Services
AASHTO Peer Review
Summary of Findings and Recommendations**

Reportable Findings:

NONE

Letter of Comments:

NONE

Other Items for Consideration:

NONE