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National State
Auditors Association

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**Office of the New York State Comptroller
Division of Local Government
and School Accountability**

**External Peer Review
For the period
January 1, 2015 to December 31, 2015
OPINION REPORT**

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March 11, 2016

Gabriel F. Deyo, Deputy Comptroller
Division of Local Government and School Accountability
Office of the New York State Comptroller
110 State Street, 12th Floor
Albany, NY 12236

Dear Mr. Deyo:

We have reviewed the system of quality control of the Office of the New York State Comptroller, Division of Local Government and School Accountability (the office) in effect for the period January 1, 2015 to December 31, 2015. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore, it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. 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.

In our opinion, the system of quality control of the Office of the New York State Comptroller, Division of Local Government and School Accountability in effect for the period January 1, 2015 to December 31, 2015, has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Office of the New York State Comptroller, Division of Local Government and School Accountability has received a peer review rating of *pass*.

Stephen C. Pease, CPA, Team Leader
External Peer Review Team

Pamela J. Robinson, CPA, Concurring Reviewer
External Peer Review Team