



---

# External Quality Control Review

---

of the  
City of Memphis, Internal Audit  
Service Center

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors for the period January 1,  
2022, to December 31, 2024**

---



## Association of Local Government Auditors

September 11, 2025

Debbie Banks, City Auditor  
City of Memphis, Internal Audit Service Center  
125 N. Main Street, Room 536  
Memphis, TN 38103

Dear Ms. Banks,

We have completed a peer review of the City of Memphis, Internal Audit Service Center for the period January 1, 2022, to December 31, 2024. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order 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 audit and other engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, and management, to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. City of Memphis, Internal Audit Service Center has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Memphis, Internal Audit Service Center'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 audits, during the review period, January 1, 2022 to December 31, 2024.

Paul Geib, CFE  
Milwaukee Public Schools

Trevor Williams, CPA,  
Florida International Univ.  
(Formerly)

September 11, 2025

Mr. Paul Geib, CFE  
Chief Auditor  
Milwaukee Public Schools  
5225 West Vliet Street, Room 266  
Milwaukee, WI 53201

Mr. Trevor Williams, CPA, CIGA  
Chief Audit Executive  
Florida International University  
11555 SW 17<sup>th</sup> Street  
Miami, FL 33199

Gentlemen:

On behalf of the City of Memphis, I would like to extend my sincere appreciation for the time, effort, and professionalism you dedicated to completing our peer review. Your thorough approach, constructive feedback, and thoughtful recommendations are invaluable towards strengthening the quality of our Internal Audit service center.

I recognize the commitment it takes to serve as a reviewer, and I am truly grateful for the expertise and perspective you shared throughout the process. Your insights will not only enhance compliance, but also help us to improve the overall effectiveness and efficiency of our work.

Thank you again for your contribution to upholding the standards of our profession and for the collegial spirit in which you conducted the review. It was a privilege to work with you both, and I am thankful for the role you play in maintaining the quality and integrity of our profession.

Sincerely,



Debbie Banks, CFE, CICA, CMFO  
City Auditor, City of Memphis