

January 16, 2026

Office of the Independent Performance Auditor 2025 Peer Review

Overview

In November 2025, a peer review of OIPA was conducted covering the period from June 1, 2022, through September 30, 2025. OIPA passed the peer review, indicating the audit organization's system of quality management has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards in all material respects.

Key Considerations

The Office of the Independent Performance Auditor (OIPA) conducts engagements in accordance with the U.S. Government Accountability Office's *Government Auditing Standards (GAGAS)* and is required to obtain an external peer review at least once every 3 years. The Association of Local Government Auditors (ALGA) administers the audit peer review program for its member organizations in accordance with the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by ALGA.

Upon completion, the peer reviewed organization receives one of the following GAGAS peer review ratings:

- **Pass:** The audit organization's system of quality control was suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable standards in all material respects.
- **Pass with Deficiencies:** The audit organization's system of quality control was suitably designed and complied with to provide reasonable assurance of performing and reporting in conformity with applicable standards in all material respects, except for a deficiency or deficiencies.
- **Fail:** The audit organization's system of quality control did not provide reasonable assurance of performing or reporting in conformity with applicable standards in all material respects due to a significant deficiency or significant deficiencies in the design of or the audit organization's compliance with its system of quality control.

Since its inception OIPA has **passed** its peer reviews. Both the recent [November 2025](#) and its [initial 2022 peer reviews](#) can be found on OIPA's website.

Next Steps

The next peer review will be conducted in 2028.

Courtney Ruby, Independent Performance Auditor

Attachment: 1. External Quality Control Review of SANDAG's OIPA

Action: Information

The Independent Performance Auditor will present a summary of the 2025 peer review conducted by the Association of Local Government Auditors

Fiscal Impact:

None.

Schedule/Scope Impact:

None.