



External Quality Control Review

of the
Office of the City Auditor
City of Gainesville, Florida

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period October 1, 2008 through
September 30, 2011



Association of Local Government Auditors

January 25, 2012

Brent Godshalk, City Auditor
Office of the City Auditor
P.O. Box 490 – Station 17
Gainesville, Florida 32602

Dear Mr. Godshalk,

We have completed a peer review of the Office of the City Auditor, City of Gainesville, Florida, for the period October 1, 2008, to September 30, 2011. In conducting our review, 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 if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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.

Based on the results of our review, it is our opinion that the Office of the City Auditor, City of Gainesville, Florida's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the October 1, 2008, to September 30, 2011.

Brian Parks
City of Jacksonville, Florida

Jon Goodman
Miami-Dade County Public Schools,
Florida

City of
Gainesville

Office of the City Auditor

January 25, 2012

Brian Parks, CPA
Jon Goodman, CPA, CFE
ALGA Quality Control Review Team

Thank you for participating in the External Quality Control Review of the Gainesville City Auditor's Office using guidelines established by the Association of Local Government Auditors (ALGA). I appreciate the valuable time you spent with me and my staff in discussing our ongoing role in enhancing government effectiveness, efficiency and accountability.

Your review is a valuable part of our continuing efforts to improve the quality of our audits and we are pleased you found that audits performed by the Gainesville City Auditor's Office comply with Government Auditing Standards issued by the United States Government Accountability Office (GAO).

My entire office found the quality control review process to be a valuable and constructive experience. We appreciate the professionalism with which you carried out your responsibilities as peer reviewers, as well as the insights and informal suggestions each of you provided, based on your professional experiences and similar operations within your own organizations.

Sincerely,



Brent Godshalk, CPA, CFE
City Auditor