



Legislation Details (With Text)

File #: 110854. **Version:** 1 **Name:** External Quality Control Review of the City Auditor's Office for the period October 2008 through September 2011 (B)

Type: Staff Recommendation **Status:** Passed

File created: 4/19/2012 **In control:** Audit, Finance and Legislative Committee

On agenda: **Final action:** 4/19/2012

Title: External Quality Control Review of the City Auditor's Office for the period October 2008 through September 2011 (B)

Sponsors:

Indexes:

Code sections:

Attachments: 1. 110854 Peer Review Report for 2008 through 2011.pdf

Date	Ver.	Action By	Action	Result
4/19/2012	1	City Commission	Approved as Recommended	Pass
4/3/2012	0	Audit, Finance and Legislative Committee	Recommended for Approval	

External Quality Control Review of the City Auditor's Office for the period October 2008 through September 2011 (B)

The City Auditor's Office conducts all audits in accordance with Government Auditing Standards issued by the Comptroller General of the United States. These standards are broad statements of auditors' responsibilities and provide an overall framework for ensuring that auditors have the competence, integrity, objectivity and independence in planning, conducting and reporting on their work. In order to maintain compliance with Government Auditing Standards, the City Auditor's Office is required to undergo an external quality assurance review every three years.

The Association of Local Government Auditors (ALGA) has an established peer review program intended to assist member organizations in their efforts to comply with Government Auditing Standards. ALGA assigned Brian Parks, CPA, from the City of Jacksonville, Florida Office of the Council Auditor and Jon Goodman, CPA, CFE, from the Miami-Dade County, Florida Public Schools Office of Management and Compliance Audit to conduct an external quality control review of the City Auditor's Office.

The review team began their work in late 2011, reviewing the operating policies and procedures of the City Auditor's Office and relevant background information. During the week of January 23rd, 2012, the team conducted a site visit in Gainesville, examining the internal quality control system and a sample of audit reports issued, including the audit workpapers supporting the reports. The primary objective of the examination was to determine whether audit work performed by the City Auditor's Office during the three year period from October 2008 through September 2011 complied with Government Auditing Standards issued by the Comptroller General of the United States.

Conclusion

We are pleased to report the review team found that the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing

Standards. The review team's report, as well as a written response from the City Auditor, is attached.

The City Commission accept the External Quality Control Review report prepared by the Association of Local Government Auditors Review Team and the City Auditor's response.