



## Legislation Details (With Text)

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3/5/2015	2	City Commission	Approved as Recommended	
2/17/2015	1	Audit and Finance Committee	Approved as Recommended	

External Quality Control Review of the City Auditor's Office for the period October 2011 through September 2014 (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 Jim Yerich, CPA, CGFM, Director of Internal Audits, Fulton County, Georgia Board of Education and Catrina McCollum, CICA, Supervising Auditor, City of Memphis, Tennessee Internal Audit Department to conduct an external quality control review of the City Auditor's Office.

The review team began their work in late 2014, reviewing the operating policies and procedures of the City Auditor's Office and relevant background information. During the week of February 2nd, 2015, 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 2011 through September 2014 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 Audit and Finance Committee recommends 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.