



Legislation Details (With Text)

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Attachments: 1. 170864 Ext. Quality Control Rev of City Auditor Office Oct 2014 thru Sep 2017 20180301.pdf

Date	Ver.	Action By	Action	Result
3/1/2018	1	City Commission	Approved as Recommended	Pass

External Quality Control Review of the City Auditor's Office for the period October 2014 through September 2017 (B)

The City Auditor's Office conducts audits and attestation engagements in accordance with Government Auditing Standards issued by the Comptroller General of the United States. These standards require an independent external peer review every three years.

The independent review team, composed of two CPAs from the Association of Local Government Auditors, began their work weeks prior to arriving in Gainesville. They reviewed the operating policies and procedures of the City Auditor's Office and other relevant information. During on site work the week of February 19, 2018, the team closely examined the quality control system, conducted interviews, examined audit work to ensure it supported findings and conclusions, scrutinized audit workpapers, and tabulated required continuing professional education for each auditor.

The primary objective of the examination was to determine whether audit work performed by the City Auditor's Office during the three-year period October 2014 through September 2017 complied with Government Auditing Standards issued by the Comptroller General of the United States (2011 Revision).

Conclusion

The review team determined that the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of full compliance with Government Auditing Standards. The review team's report, companion management letter, and written response from the City Auditor are 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.