



City of Gainesville Agenda Item Report

File Number: 2023-225

Agenda Date: April 6, 2023

Department: City Auditor

Title: 2023-225 External Quality Control Review of the City Auditor's Office for the period October 1, 2019 through September 30, 2022 (B)

Department: City Auditor

Description: The City Auditor's Office conducts all audits in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. 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 (peer review) every three years.

Fiscal Note: N/A

Explanation:

The City Auditor's Office conducts all audits in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. These standards are broad statements of auditors' responsibilities and provide an overall framework for ensuring that auditors have 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 (peer 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 Michael Kingery, CIA, CFE, CRMA,

CCSA, Independent Internal Audit Program Manager, City of Glendale, AZ, and Tenaye Francois-Arneson, CFE, CIA, Audit Division Manager, Cobb County Government, GA. The review team began their work on January 30, 2023, reviewing the operating policies and procedures of the City Auditor's Office and relevant background information. During the week of January 30, 2023, 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 2019 through September 2022 complied with aforementioned auditing standards.

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 and the International Standards for the Professional Practice of Internal Auditing. The review team's report, as well as a written response from the City Auditor, is attached.

Strategic Connection:

- ☒ Goal 1: Equitable Community
- ☒ Goal 2: More Sustainable Community
- ☒ Goal 3: A Great Place to Live and Experience
- ☒ Goal 4: Resilient Local Economy
- ☒ Goal 5: Best in Class Neighbor Services

Recommendation: The City Commission accept the External Quality Control Review report, as recommended by the Audit Committee.