



External Quality Control Review

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

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period October 1, 2019 to September 30, 2022



Association of Local Government Auditors

February 2, 2023

Ms. Brecka Anderson, Interim City Auditor
City of Gainesville, Florida
200 E. University Avenue
Gainesville, Florida 32602

Dear Ms. Anderson,

We have completed a peer review of the City of Gainesville, Florida – Office of the City Auditor for the period October 1, 2019, through September 30, 2022. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guides* published by the Association of Local Government Auditors.

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 conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework* and reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States, as well as applicable legal and regulatory requirements. Due to variances in individual performance and judgment, conformance 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 during the period October 1, 2019, through September 30, 2022, the City of Gainesville, Florida – Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance engagements and compliance with *Government Auditing Standards*, resulting in a rating of pass.

We have prepared a separate letter offering observations to further strengthen your internal quality control system.

Mike Kingery, CFE, CIA
Independent Internal Audit Program
City of Glendale, Arizona

Tenaye Francois-Arneson, CFE, CIA
Internal Audit Department
Cobb County, Georgia



Association of Local Government Auditors

February 2, 2023

Ms. Brecka Anderson, Interim City Auditor
City of Gainesville, Florida
200 E. University Avenue
Gainesville, Florida 32602

Dear Ms. Anderson,

We have completed a peer review of the City of Gainesville, Florida – Office of the City Auditor for the period October 1, 2019, through September 30, 2022, and issued our final report dated February 2, 2023. We are issuing this companion letter to offer certain observations stemming from our peer review.

We would like to mention some of the areas where we believe your office excels:

- The Office of the City Auditor workpapers are well-organized and enhance/reinforce staff knowledge by including the applicable standards to audit against. The workpapers included well-designed audit tests and documentation supported the findings and corresponding recommendations for management action.
- The published audit reports are clear, concise, and well-written, providing understanding of the results by City employees and citizens alike.
- Despite a lot of significant change within the City and turnover within the audit department, the Office of the City Auditor continues to produce quality work while promoting staff growth and development.

Throughout our review, we have offered some observations and suggestions to further enhance your office's demonstrated conformance to published auditing standards. We appreciate your consideration of and open dialogue regarding those observations.

We offer our thanks to you and your staff for the hospitality and cooperation extended to us.

Sincerely,

Mike Kingery, CFE, CIA
Independent Internal Audit Program
City of Glendale, Arizona

Tenaye Francois-Arneson, CFE, CIA
Internal Audit Department
Cobb County, Georgia