



# External Quality Control Review

of the  
City of Miami  
Office of the Independent Auditor  
General

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period August 1, 2015 to July 31, 2018



## Association of Local Government Auditors

December 6, 2018

Theodore P. Guba, Independent Auditor General  
Office of the Independent Auditor General  
444 SW 2<sup>nd</sup> Street, Suite 711  
Miami, FL 33130

Dear Mr. Guba,

We have completed a peer review of the Office of the Independent Auditor General for the period August 1, 2015 to July 31, 2018. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance 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 the Office of the Independent Auditor General internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the August 1, 2015 to July 31, 2018 review period.

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

Shirley McFadden, CPA,  
CIA, CGAP

Senior Internal Auditor  
City of Raleigh

Felicia Carlee, CPA, CISA,  
CGAP, CIA

Senior Internal Audit Manager  
Hillsborough County Aviation  
Authority

Tyler Myers, MPA, CGAP

Auditor  
City of Austin



The Association of Local Government Auditors  
Awards this

# *Certificate of Compliance*

to

***City of Miami Office of the Independent Auditor  
General***

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period August 1, 2015, through July 31, 2018.

*Paul Geib*

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Paul Geib  
ALGA Peer Review Committee Chair

*Kristine Adams-Wannberg*

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Kristine Adams-Wannberg  
ALGA President