



Association of Local Government Auditors

April 24, 2009

Mr. Kirk Sherman, CPA, Council Auditor
Council Auditor's Office
117 West Duval Street, Suite 200
Jacksonville, Florida 32202

Dear Mr. Sherman,

We have completed a peer review of the Council Auditor's Office, Jacksonville, Florida, for the period January 1, 2006 to December 31, 2008. 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 if 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. 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 Council Auditor's Office, Jacksonville, Florida's 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 period January 1, 2006 through December 31, 2008.

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

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Charlotte, NC

Wendy Simeon, CFE
Phoenix, AZ

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Roanoke, VA