



External Quality Control Review

of the
Council Auditor's Office
City of Jacksonville, FL

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2015 through
December 31, 2017



Association of Local Government Auditors

April 18, 2018

Mr. Kyle Billy, Council Auditor
Council Auditor's Office
City of Jacksonville, Florida
117 West Duval Street, Suite 200
Jacksonville, FL 32202

Dear Mr. Billy,

We have completed a peer review of the Council Auditor's Office, City of Jacksonville, FL, for the period January 1, 2015 through December 31, 2017. 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 and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and 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 Council Auditor's Office, City of 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, 2015 through December 31, 2017.

Van Lee, CRMA, CICA
Office of the City Auditor
City and County of Honolulu

Andrea Butola, CPA, CFE
City Auditor's Office
City of Cape Coral

Pamela Swinney, CPA
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City of Chattanooga