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# External Quality Control Review

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of the  
City of Tallahassee  
Office of the City Auditor

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period October 1, 2014 –September 30, 2017

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## Association of Local Government Auditors

April 12, 2018

Mr. Don Hancock, Interim City Auditor  
Office of the City Auditor  
City of Tallahassee  
300 S. Adams Street  
Tallahassee, Florida 32301

Dear Mr. Hancock

We have completed a peer review of the City of Tallahassee Office of the City Auditor for the period October 1, 2014 through September 30, 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee 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 City of Tallahassee Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit engagements during the period October 1, 2014 through September 30, 2017.

Allen Leatherwood  
Central New Mexico  
Community College  
Director of Internal Audit  
Albuquerque, New  
Mexico  
Team Leader

Brett Rangel  
City of Oklahoma City  
Office of the City Auditor  
Audit Manager  
Oklahoma City,  
Oklahoma  
Team Member

Joel Babb  
New York City Campaign  
Finance Board  
Quality Assurance  
Specialist  
New York, New York  
Team Member



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April 12, 2018

Mr. Don Hancock, Interim City Auditor  
Office of the City Auditor  
City of Tallahassee  
300 S. Adams Street  
Tallahassee, Florida 32301

Dear Mr. Hancock

We have completed a peer review of the City of Tallahassee Office of the City Auditor for the period October 1, 2014 through September 30, 2017. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* 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 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*. 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 the City of Tallahassee Office of the City Auditor internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements during the period October 1, 2014 through September 30, 2017.

Allen Leatherwood  
Central New Mexico  
Community College  
Director of Internal Audit  
Albuquerque, New  
Mexico  
Team Leader

Brett Rangel  
City of Oklahoma City  
Office of the City Auditor  
Audit Manager  
Oklahoma City,  
Oklahoma  
Team Member

Joel Babb  
New York City Campaign  
Finance Board  
Quality Assurance  
Specialist  
New York, New York  
Team Member



*An All-America City*

April 12, 2018

Allen Leatherwood  
Director of Internal Audit  
Central New Mexico Community College  
525 Buena Vista S.E.  
Albuquerque, NM 87106

Dear Mr. Leatherwood:

Thank you for the time and effort that you and the peer review team spent in performing our peer review. We very much appreciate the team's thoroughness, diligence, and professionalism.

We are extremely pleased your team found us to be in full compliance with Government Auditing Standards and the International Standards for the Professional Practice of Internal Auditing. As you know, to achieve this goal, City Auditor staff have devoted significant efforts toward developing, implementing, and monitoring our internal quality control system.

Thank you for the review team's positive comments on its overall impression of our Office, as well as for the team's constructive verbal suggestions. The suggestion that we update the City's Audit Policy to more specifically reference certain elements of the International Professional Practices Framework and the suggestion that we update our Audit Process Guide to include our non-audit service evaluation framework will both be implemented.

Again, we thank you and the other members of the team, Mr. Joel Babb and Mr. Brett Rangel, for your professionalism and diligence in completing our peer review.

Sincerely,

A handwritten signature in blue ink that reads "Don Hancock".

Don Hancock  
Interim City Auditor

Copy: Brett Rangel, City of Oklahoma City  
Joel Babb, New York City Campaign Finance Board  
Mayor and City Commission  
Appointed Officials  
City Audit Committee