



External Quality Control Review

of the
City of West Palm Beach
Office of the Internal Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period October 1, 2018, to September 30, 2021



Association of Local Government Auditors

July 13, 2022

Ms. Beverly Mahaso
Chief Internal Auditor
City of West Palm Beach
401 Clematis Street
West Palm Beach, FL 33401

Dear Ms. Mahaso,

We have completed a peer review of the City of West Palm Beach Office of the Internal Auditor for the period October 1, 2018, to September 30, 2021. In accordance with generally accepted government auditing standards peer review requirements, 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City of West Palm Beach Office of the Internal Auditor has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of West Palm Beach Office of the Internal Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and attestation engagements during the October 1, 2018, to September 30, 2021.

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

Jeremiah Haught, CFE
New York City Campaign
Finance Board

Darlana Moore, MBA, CFE
Durham County, NC
Internal Audit