



# External Quality Control Review

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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 of January 1, 2018 through  
December 31, 2020

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## Association of Local Government Auditors

April 6, 2022

Kim Taylor, CPA  
Council Auditor  
117 West Duval Street, Suite 200  
Jacksonville, FL 32202

Dear Kim Taylor,

We have completed a peer review of the Council Auditor's Office, City of Jacksonville, FL for the period of January 1, 2018 through December 31, 2020. 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, 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Council Auditor's Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Council Auditor's Office'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 period of January 1, 2018 through December 31, 2020.

Michelle J. Cleveland, CFE, CGAP  
Johnson County KS Audit Services

Yolanda McCoy, CIA, CGAP, CFE  
Richmond VA City Council – Office of the  
City Auditor