
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 2021 – December 2023



Association of Local Government Auditors

17 April 2024

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 January 1, 2021 through December 31, 2023. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers 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 Council Auditor's Office, City of Jacksonville, FL, 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 engagements during the period January 1, 2021 through December 31, 2023.

Brittney Harvey
Supervising Auditor
Office of the City Auditor
City of San José, CA

Frank Mayhew, CISA, CFE, CIA
Senior Auditor
Office of the City Auditor
City of Dallas, TX