



External Quality Control Review

of the
City of Tampa
Internal Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period October 1, 2019, through
September 30, 2022



Association of Local Government Auditors

April 20, 2023

Ms. Christine Glover, CIA, CFE, CGAP
Director of Internal Audit
City of Tampa
315 East Kennedy Boulevard
Tampa Florida, 33602

Dear Ms. Christine,

We have completed a peer review of the City of Tampa's Internal Audit Department for the period October 1, 2019 through September 30, 2022. 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 City of Tampa's Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Tampa's Internal Audit Department's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and non-audit engagements during the period of October 1, 2019, through September 30, 2022.

Ricky Brown, CPA, CISA
IT Internal Auditor
Fairfax County, VA

Rubby Ibe-Ikechi, CISA
IT Auditor
DeKalb County, GA



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
Office (813) 274-7159

April 20, 2023

Mr. Ricky L. Brown
Fairfax County Government, Internal Audit Office
12000 Government Center Parkway Suite 533
Fairfax, VA 22035

Ms. Rubby A. Ibe-Ikechi
DeKalb County Georgia
1300 Commerce Drive
Decatur, GA 30030

Dear Mr. Brown and Ms. Ibe-Ikechi:

On behalf of the City of Tampa, I thank you, as well as the Association of Local Government Auditors, for your time and effort in conducting our peer review in accordance with Government Auditing Standards. We appreciate the thorough and comprehensive review you have conducted. The City of Tampa's Internal Audit Department (Department) submits the following comments in response to the review of its operations.

We are pleased the peer review team determined the Department's system of internal control was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards.

The Department is committed to continuously improving and refining its audit processes. We believe the peer review team's insights and perspectives will be helpful in improving the Department's operations. We thank both of you for your professionalism, openness, cooperation, and courtesy during the audit. We also thank Ms. Ina Chan, City of Toronto, Ontario, and Ms. Corrie Stokes, City of Austin, Texas, for coordinating this peer review.

Sincerely,

Christine Glover
Internal Audit Director