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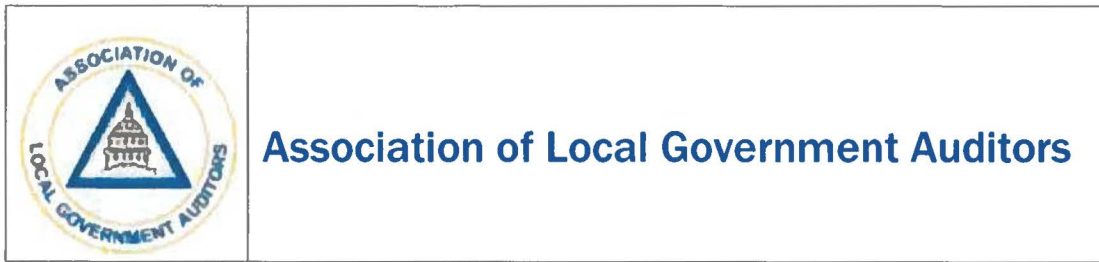
# External Quality Control Review

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of the  
City of Tampa  
Internal Audit Department

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period of October 1, 2022, through September  
30, 2025

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April 22, 2026

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

Dear Ms. Glover,

We have completed a peer review of the City of Tampa's Internal Audit Department for the period of October 1, 2022 through September 30, 2025. 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.
- Reviewing documents related to independence, training, and development of audit staff.
- Interviewing audit staff to assess their understanding of the 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.

Based on the results of our review, it is our opinion that the City of Tampa Internal Audit Department'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 of October 1, 2022 through September 30, 2025.

Chris Wilson, MPA  
Audit Analytics Manager  
City and County of Denver  
Auditor's Office

Dredlin Rodriguez, CPA, CFE, CIA, CISA  
Senior Internal Auditor & Fraud Examiner  
City of Durham  
Audit Services Department



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

315 E. Kennedy Boulevard  
Tampa, Florida 33602  
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April 22, 2026

Mr. Christopher Wilson  
Auditor's Office  
201 W Colfax Ave., #705  
Denver, CO 80202

Ms. Dredlin Rodriguez  
Audit Services  
Golden Belt Campus – 807 E Main St.  
Third Floor Building 2  
Durham, NC 27701

Dear Mr. Wilson and Ms. Rodriguez,

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.

We are pleased that 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 help improve 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 Mr. Martin Petherbridge, City of Raleigh, North Carolina, for coordinating this peer review.

Sincerely,

Christine Glover  
Internal Audit Director