



External Quality Control Review

of the
City of Tallahassee's Office of the Inspector
General

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period October 1, 2017, through September 30, 2021



Association of Local Government Auditors

February 1, 2023

Dennis Sutton – Inspector General
City of Tallahassee
Office of the Inspector General
300 S Adams Street
Tallahassee, FL 32301

Dear Mr. Sutton,

We have completed a peer review of the City of Tallahassee's Office of the Inspector General audit activity for the period October 1, 2017, through September 30, 2021. In conducting our review, 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 if your internal quality control system operated to provide reasonable assurance of conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework* and reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States, as well as applicable legal and regulatory requirements. Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case but does imply adherence in most situations.

Based on the results of our review, it is our opinion that during the period October 1, 2017, through September 30, 2021, the City of Tallahassee's Office of Inspector General internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance engagements and compliance with *Government Auditing Standards*, resulting in a rating of pass.



Association of Local Government Auditors

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

Yolanda Lockett

Yolanda Lockett
CIA, CISA
Retired

John Greene

John Greene
CIA, CGFM, CGAP, CIG
Self-Employed

Benjamin M. Everett

Benjamin Everett
MBA, CPA, CIA, CFE, CISA
Hillsborough County Clerk of Court
Audit Manager



Association of Local Government Auditors

February 1, 2023

Dennis Sutton – Inspector General
City of Tallahassee
Office of the Inspector General
301 W. Jefferson Street
Tallahassee, Florida 32301

Dear Mr. Sutton,

We have completed a peer review of the City of Tallahassee's Office of the Inspector General (the Office) for the period October 1, 2017, through September 30, 2021, and issued our final report dated February 1, 2023. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas where we believe your office excels:

- The Peer Review Team would like to acknowledge the high esteem the Office has established and maintains with the Board of Commissioners and city management.
- The Office of the Inspector General supports training and continuing professional development to enhance each staff member and the Office's collective knowledge, skills, and competencies.
- Despite the significant turnover, the staff seemed very knowledgeable about the policies and procedures and the organization's audit process.

We offer the following observation and suggestion to enhance your organization's demonstrated conformance to *International Standards for the Professional Practice of Internal Auditing*:

Standard 1320 – Reporting on the Quality Assurance and Improvement Program states:

The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Disclosure should include:

- The scope and frequency of both the internal and external assessments.
- The qualifications and independence of the assessor(s) or assessment team, including potential conflicts of interest.
- Conclusions of assessors.
- Corrective action plans.



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GAGAS Standard 5.44- Monitoring Quality Control states:

The audit organization should communicate to the relevant engagement partner or director, and other appropriate personnel, any deficiencies noted during the monitoring process and recommend appropriate remedial action. This communication should be sufficient to enable the audit organization and appropriate personnel to take prompt corrective action related to deficiencies, when necessary, in accordance with their defined roles and responsibilities. Information communicated should include the following: a. a description of the monitoring procedures performed; b. the conclusions reached from the monitoring procedures; and c. when relevant, a description of systemic, repetitive, or other deficiencies and of the actions taken to resolve those deficiencies.

Observation:

The Office of the Inspector General provided information from their annual internal assessments. However, the documentation provided did not include specific information on the scope of the reviews, the qualifications of the assessors, and audit management's corrective action plans. In addition, the documentation noted that some issues outlined in the internal assessments were repeated in subsequent assessments. Further, there wasn't always evidence of the communication of internal assessment results with the board or audit committee, an issue noted in one of the assessments.

Suggestion:

We suggest management develop more formal procedures and practices as outlined in the requirements section of *Government Auditing Standards and implementation guide of the International Standards for the Professional Practice of Internal Auditing* for the documentation and reporting of the results of the annual internal assessment to help ensure consistency in reporting and the resolution of issues identified.

We extend our thanks to you, your staff, and the other city officials that we met with during the review for the hospitality and cooperation extended to us.

Sincerely,

Yolanda Lockett

Yolanda Lockett
CIA, CISA
Retired

John Greene

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Benjamin M. Everett

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OFFICE OF THE INSPECTOR GENERAL
CITY OF TALLAHASSEE



DENNIS R. SUTTON
INSPECTOR GENERAL

February 7, 2023

Yolanda Lockett
Peer Review Team Lead
1327 Woodcut Place
Marietta, GA 30062

Dear Ms. Lockett:

Thank you for the time and effort that you and the peer review team spent in performing our peer review. We very much appreciate the team's thoroughness, diligence, and professionalism.

We are extremely pleased your team found us to be in full compliance with Government Auditing Standards and the International Professional Practices Framework (Internal Auditing Standards). As you know, to achieve this goal, Office of the Inspector General (Audit Division) staff have devoted significant efforts toward developing, implementing, and monitoring our internal quality control system.

Thank you for the review team's positive comments on its overall impression of our Office, as well as for the team's constructive comment and recommendation provided in a management letter. The recommendation that we develop more formal procedures and practices for documenting and reporting the results of our internal quality assurance reviews will be incorporated into our assessment reporting process and the Audit Process Guide will be updated accordingly.

Again, we thank you and the other members of the team, Mr. John Greene and Mr. Benjamin Everett, for your professionalism and diligence in completing our peer review.

Sincerely,

A handwritten signature in blue ink that reads "Dennis R. Sutton".

Dennis R. Sutton, CPA, CIA, CIG
Inspector General

Copy: Peer Review Team
Mayor and City Commission
Appointed Officials
City Audit Committee