



Association of Local Government Auditors

September 28, 2006

Ms. Imogene Isaacs, Internal Auditor
Internal Auditor's Office
200 2nd Street
P.O. Box 3366
West Palm Beach, Florida 33402

Dear Ms. Isaacs:


We have completed a peer review of the Internal Auditor's Office, West Palm Beach, Florida for the period August 1, 2003, through July 31, 2006. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May 2004, by the Association of Local Government Auditors.

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 compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

Based on the results of our review, it is our opinion that the Internal Auditor's Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period August 1, 2003, through July 31, 2006.

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


Gary S. Chapman, CGAP, CFE
City of Tampa, Florida


Trevor L. Williams, CPA
Miami-Dade County Public Schools