



External Quality Control Review

of the
City of West Palm Beach, Florida
Internal Auditor's Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period October 1, 2006 through
September 30, 2009



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October 2, 2009

Ms. Imogene Isaacs, CIA, CGFM
Internal Auditor
Internal Auditor's Office
City of West Palm Beach
401 Clematis St., 5th Floor
West Palm Beach, FL 33402

Dear Ms. Isaacs,

We have completed a peer review of the City of West Palm Beach Internal Auditor's Office for the period October 1, 2006 through September 30, 2009. 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 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 City of West Palm Beach Internal Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during October 1, 2006 through September 30, 2009.

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

- Internal Audit function is well respected within the organization and regularly requested by both management and the commission to assist in decision making by applying its expertise, skills, and knowledge;
- Professional development is encouraged through strong continuing professional development opportunities that adhere to GAGAS requirements; and
- Work environment is cohesive and foster teamwork.



John H. Sanderlin, CPA, CIA
City Auditor
City of Norfolk, VA



Horace Nwachukwu, CIA, CFE, CGAP
Audit Supervisor,
Miami-Dade County Office of the Commission Auditor,
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