

City of Miami

THEODORE P. GUBA, CPA, CIA, CFE
INDEPENDENT AUDITOR GENERAL



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December 19, 2018

Honorable Members of the City Commission
City of Miami
3500 Pan American Drive
Coconut Grove, FL 33133-5504

Re: External Quality Control Review of the City of Miami Office of the Independent Auditor
General for the period August 1, 2015 to July 31, 2018
Report No. 19-03

Dear Commissioners,

The Office of the Independent Auditor General complies with Government Auditing Standards which provide assurance to the public that we perform high-quality audit work with competence, integrity, objectivity and independence. Government audit offices nationwide at the federal, state and local level are required by Government Auditing Standards to maintain systems of internal control to ensure compliance with these standards and to have an external Quality Control Review (also known as "peer review") every three years to assess the organization's compliance.

The attached Quality Control Review report for our Office was issued on December 6, 2018, covered the period from August 1, 2015 to July 31, 2018, and found that our "internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards." The review was performed onsite this month by three outside auditors who reviewed our policies and procedures, internal monitoring procedures, audit engagements including reports and working papers, and interviewed staff and other stakeholders.

Successful completion of the peer review allows our Office to state in our reports that we conducted our work in accordance with generally accepted government auditing standards. Each report meets the requirements for professional standards, that include auditor independence, professional education, and proper planning, fieldwork and reporting procedures.

Finally, Government Auditing Standards require that an audit organization's most recent peer review be made publicly available. Accordingly, the report as well as the Certificate of Compliance will be posted to our departmental website.

Thank you for your support and please let me know if you have questions regarding the peer review process for our Office. While we always look for ways to further improve, we are pleased to have our compliance with professional standards confirmed by other auditors.

Sincerely,



Theodore P. Guba, CPA, CIA, CFE
Independent Auditor General
Office of the Independent Auditor General

cc: The Honorable Mayor Francis Suarez
Emilio T. Gonzalez, City Manager
Joseph Napoli, Deputy City Manager
Sandra Bridgeman, Assistant City Manager
Fernando Casamayor, Assistant City Manager
Nzeribe Ihekweba, Assistant City Manager
Victoria Mendez, City Attorney
Todd Hannon, City Clerk
Jose Camero, Director, Building Department
Steven Williamson, Director, Office of Capital Improvements Department
Cristine Beamud, Director, Civilian Investigative Panel Department
James Bernat, Director, Code Compliance Department
Eugene Ramirez, Director, Communications Department
George Mensah, Director, Community and Economic Development Department
Erica Paschal, Director, Finance Department
Joseph Zahralban, Fire Chief, Fire-Rescue Department
Ricardo Falero, Director, General Services Administration Department
Lillian Blondet, Director, Grants Administration Department
Angela V. Roberts, Director, Human Resources Department
Michael Sarasti, Director, Innovation and Technology Department
Christopher Rose, Director, Office of Management and Budget
vonCarol Kinchens, Director, NET Department
Kevin Kirwin, Director, Parks and Recreation Department
Francisco J. Garcia, Director, Planning Department
Jorge R. Colina, Chief of Police, Police Department
Annie Perez, Director, Procurement Department
Daniel Rotenberg, Director, Real Estate and Asset Management Department
Alan Dodd, Director, Resilience and Public Works Department
Jane Gilbert, Chief Resilience Officer, Resilience and Sustainability Department
Ann-Marie Sharpe, Director, Risk Management Department
Mario Nunez, Director, Solid Waste Department
Sandra Harris, Director, Transportation Management Department
Sergio Torres, Director, Veterans Affairs and Homeless Services Department
Devin Cejas, Director, Zoning Department



External Quality Control Review

of the
City of Miami
Office of the Independent Auditor
General

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period August 1, 2015 to July 31, 2018



Association of Local Government Auditors

December 6, 2018

Theodore P. Guba, Independent Auditor General
Office of the Independent Auditor General
444 SW 2nd Street, Suite 711
Miami, FL 33130

Dear Mr. Guba,

We have completed a peer review of the Office of the Independent Auditor General for the period August 1, 2015 to July 31, 2018. 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 whether 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. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management 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.

Based on the results of our review, it is our opinion that the Office of the Independent Auditor General 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 August 1, 2015 to July 31, 2018 review period.

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

Shirley McFadden, CPA,
CIA, CGAP

Senior Internal Auditor
City of Raleigh

Felicia Carlee, CPA, CISA,
CGAP, CIA

Senior Internal Audit Manager
Hillsborough County Aviation
Authority

Tyler Myers, MPA, CGAP

Auditor
City of Austin



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

***City of Miami Office of the Independent Auditor
General***

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period August 1, 2015, through July 31, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Kristine Adams-Wannberg

Kristine Adams-Wannberg
ALGA President