



External Quality Control Review

of the
City of Tallahassee
Office of the Inspector General

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period October 1, 2021 through September 30, 2024



Association of Local Government Auditors

May 7, 2025

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

Dear Mr. Sutton,

We have completed a peer review of the City of Tallahassee Office of the Inspector General for the period of October 1, 2021 through September 30, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guides* 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 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. 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 auditing staff.
- Interviewing auditing staff and management.

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 of October 1, 2021 through September 30, 2024 the City of Tallahassee Office of the Inspector General internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards*, resulting in a rating of generally conforms, and compliance with *Government Auditing Standards*, resulting in a rating of pass.

Sincerely,

Jacqueline Rowland
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Retired

Sergio Carrillo, Jr.
CGAP, MBA
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Shawn M. Alessio
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