External Quality Control Review

of the

Office of the Commission Auditor
Miami-Dade Board of County Commissioners

Conducted in accordance with guidelines of the

Association of Local Government Auditors

for the period

October 1, 2008 to September 30, 2011

Association of Local Government Auditors

November 1, 2012

Charles Anderson
Commission Auditor
Office of the Commission Auditor
Miami Dade County Board of County Commissioners
111 NW First Street, Suite 1030
Miami, Fl. 33128

Dear Mr. Anderson,

We have completed a peer review of the Office of the Commission Auditor, Miami Dade County Board of County Commissioners, for the period October 1, 2008 through September 30, 2011. 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. 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, and members of the Audit Committee 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 Commission Auditor, Miami Dade County Board of County Commissioners' 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 October 1, 2008 through September 31, 2011.

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website: www.governmentauditors.org

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

Sincerely

Jay Poole
City Auditor

Chesapeake, Virginia

Joseph Bergeron
Palm Beach County
Internal Auditor
Palm Beach County, Florida

Mark Thompson
Internal Audit Manager

Orlando Utilities Commission

Association of Local Government Auditors

November 1, 2012

Charles Anderson
Commission Auditor
Office of the Commission Auditor
Miami Dade County Board of County Commissioners
111 NW First Street, Suite 1030
Miami, Fl. 33128

Dear Mr. Anderson,

We have completed a peer review of the Office of the Commission Auditor, Miami Dade County Board of County Commissioners, for the period October 1, 2008 through September 30, 2011 and issued our report thereon dated November 1, 2012. 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 in which we believe your office excels:

- The department's staff was highly trained and extensively well qualified. The eight current staff members had a total of seventeen professional designations including four Certified Public Accountants, five Certified Internal Auditors, three Certified Government Audit Professionals, and five other professional designations.

- In response to its 2009 peer review, the department developed an extensive action plan that not only thoroughly analyzed the recommendations and included steps to implement them, but also followed up on action plan steps to ensure they were actually implemented.

- The department undergoes an extensive quality control self assessment process that incorporates the results of the prior peer review and includes workpaper improvement observations, continuing professional education and training observations, audit efficiency recommendations, and follow up on recommendations from prior reviews. The process was also noteworthy in that it included input and comments from all four of the department supervisory auditors.

We offer the following observations and suggestions to enhance your organization's demonstrated adherence to *Government Auditing Standards (GAS):*

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- GAS Section 7.06 (2007 GAS), 6.06 (2011 GAS) indicates that auditors must adequately plan and document the work necessary to accomplish the audit objectives. While we noted that four of the five audits we reviewed included an Audit Planning Memorandum which provided this documentation, there was one audit that omitted this document.

  We recommend that the Audit Planning Memorandum be included in all audits completed. This action will help ensure that all planning issues relevant to the audit objectives were considered by the auditor.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely

Jay Poole
City Auditor

Chesapeake, Virginia

Joseph Bergeron
Palm Beach County
Internal Auditor
Palm Beach County, Florida

Mark Thompson
Internal Audit Manager

Orlando Utilities Commission

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Charles Anderson, CPA
Commission Auditor

November 8, 2012

Mr. Jay Poole, CPA, CIA, CFE, CGMA
Mr. Joseph Bergeron, CPA, CIA, CGAP
Mr. Mark Thompson, CPA, CISA

RE: PEER REVIEW AND MANAGEMENT LETTER RESPONSE

Thank you so kindly for participating in the Association of Local Government Auditors (ALGA) Peer Review of the Miami-Dade County Office of the Commission Auditor. We greatly appreciate your time and the expertise that you brought to this endeavor.

We are pleased that your review found the Office of the Commission Auditor to be in full compliance with *Government Auditing Standards* (GAS). As the second peer review that this audit organization has undergone, your input throughout the review has proven to be an invaluable, quality enhancing asset for our staff. Your recognition of our staff as highly trained and extensively well qualified is appreciated.

We concur with and will implement your recommendation in the management letter. We appreciate your examples on ways to further strengthen our internal quality control system. As mentioned in your management letter, the department undergoes an extensive quality control self-assessment process to ensure adherence to standards.

Our entire staff found the peer review to be a valuable and constructive process. We greatly appreciate the professionalism that you displayed and the insights that you shared with us from your experiences.

Thank you so much for participating in our peer review.

Charles Anderson, CPA
Commission Auditor

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