



External Quality Control Review

of the
City of Cape Coral
City Auditor's Office

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2021 - December 31, 2023



Association of Local Government Auditors

April 11, 2024

Andrea R. Russell, City Auditor
City of Cape Coral
1015 Cultural Park Boulevard
Cape Coral, FL 33990

Dear City Auditor Russell,

We have completed a peer review of the City of Cape Coral City Auditor's Office for the period of January 1, 2021 to December 31, 2023. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* 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 was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and 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 audit and non-audit services engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City of Cape Coral City Auditor's Office has received a rating of pass.

Based on the results of our review, it is our opinion that the City of Cape Coral City Auditor's Office internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and non-audit services during the period of January 1, 2021 to December 31, 2023.

Benjamin M. Everett

Benjamin M. Everett
MBA, CPA, CIA, CFE, CISA
Audit Manager
Hillsborough County
Clerk Of Court & Comptroller

Michael Novar

Mike Novar
CPA, CIA, CIGA
Senior Auditor
Broward County
Sheriff's Office

Christian Wingfield

Christian Wingfield
CIA
Senior Auditor
Chesterfield County
Internal Audit



CITY OF CAPE CORAL

CITY AUDITOR'S OFFICE

April 11, 2024

Mr. Benjamin Everett
Audit Manager, Hillsborough County Clerk of Court & Comptroller
benjamin.everett@hillsclerk.com

Mr. Michael Novar
Senior Auditor, Broward County Sheriff's Office
Michael_Novar@sheriff.org

Christian Wingfield
Senior Auditor, Chesterfield County Internal Audit
WingfieldC@chesterfield.gov

Dear Mr. Everett, Mr. Novar, and Mr. Wingfield,

We appreciate all the effort that you and Ms. Ina Chan, have put forward to complete The City of Cape Coral City Auditor's Office peer review for the period of January 1, 2021, to December 31, 2023. We are pleased with the positive acknowledgements received from the team during the exit meeting. These favorable statements confirm the hard work we put in to be the best audit shop we can and to provide timely, meaningful audits and reviews to The City of Cape Coral.

While we received no management letter comments, we have already updated procedures to address the verbal items discussed.

It was a pleasure working with all of you and we are excited to have new connections and resources gained from our time together on this peer review.

Respectfully,

Andrea R. Russell, CPA, CFE, CIA, CGMA
City Auditor, City of Cape Coral

C: Ms. Ina Chan, CPA, CA, CISA
Deputy Auditor General, City of Toronto
Ina.Chan@toronto.ca