



Association of Local Government Auditors

May 3, 2011

Victor Igwe, Independent Auditor General
City of Miami, Office of the Independent Auditor General
444 SW 2nd Avenue, 7th Floor
Miami, FL 33130

Dear Mr. Igwe,

We have completed a peer review of the City of Miami, Office of the Independent Auditor General for the period January 1, 2008, to December 31, 2010. 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 Miami, Office of the Independent Auditor General's 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 period January 1, 2008, to December 31, 2010.

Gary S. Chapman
Senior Auditor
City of Tampa, Florida

Brian Parks
Public Accounts Auditor II
City of Jacksonville, Florida

Brecka Anderson
Senior Auditor
City of Gainesville, Florida