

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: 6/13/2023 [X] Consent [] Regular
[] Public Hearing

Department:
Submitted By: County Internal Auditor's Office

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to receive and file:

Fully executed peer review agreement with the Association of Local Government Auditors (ALGA) to conduct a peer review of the County Internal Auditor's Office quality control system covering the three-year period October 1, 2019 to September 30, 2022.

Summary: The Board delegated authority to the County Internal Auditor to approve peer review engagement letters from ALGA for future peer reviews in amounts not to exceed \$10,000 for each triennial review. Countywide (DB)

Background and Justification: County Code Section 2-462 requires the Internal Auditor's Office to comply with Government Auditing Standards. Government Auditing Standards require audit organizations such as the County Internal Auditor's Office to have peer reviews at least every three years. Those standards require our office to comply with ALGA's peer review requirements. ALGA's peer review requirements require execution of a standard form peer review agreement. The cost for the peer review is limited to reimbursement of travel costs for the peer review team members. The peer review took place during the week of April 24 to 28, 2023.

Attachment:

Agreement with the Association of Local Government Auditors (ALGA)

Recommended by: Joseph F. Bergeron 5.11.2023
County Internal Auditor Date

Recommended by: N/A
County Administrator Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2023	2024	2025	2026	2027
Capital Expenditures					
Operating Costs	10,000				
External Revenues					
Program Income (County)					
In-Kind Match (County)					
NET FISCAL IMPACT	10,000				
# ADDITIONAL FTE					
POSITIONS (Cumulative)					

Is Item Included In Current Budget? Yes No
 Does this item include the use of federal funds? Yes No
 Budget Account No.: Fund 0001 Agency 500 Org. 5000 Object 4001
 Program Number _____ Revenue Source _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

Agreement amount is a not to exceed amount.

A. Department Fiscal Review:

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Administration Comments:

ASDCM 5/15/23
MD 5/15 Budget/OFMB
 LM 5/15

[Signature] 5/18/23
 Contract Administration
 5/17/23

B. Legal Sufficiency:

[Signature] for J. Seher 5/18/2023
 Assistant County Attorney

C. Other Department Review:

 Department Director

This summary is not to be used as a basis for payment.



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**Palm Beach County
Board of County
Commissioners**

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Maria Sachs, Vice Mayor
Maria G. Marino
Michael A. Barnett
Marci Woodward
Sara Baxter
Mack Bernard

County Administrator

Verdenia C. Baker

*"An Equal Opportunity
Affirmative Action Employer"*

Official Electronic Letterhead

28 March 2023

Ina Chan
City of Toronto Auditor General's Office
Metro Hall, 55 John Street, 9th Floor,
Toronto, Ontario, Canada M5V 3C6

Dear Ms. Chan:

I would like to thank you for coordinating the peer review for the Palm Beach County Internal Auditor's Office ("Audit Organization"). This letter confirms our understanding of the arrangements for the review. The peer review team will consist of Rebecca Robinson as team leader, with Clenty Hinton and Hoa Quach as team members.

The scope of the review will be to conduct a peer review in accordance with generally accepted *Government Auditing Standards* (GAS) peer review requirements following guidelines contained in the *ALGA Peer Review Guide, 2018 Revision*. The objectives of the review will be to determine whether during the period October 1, 2019 through September 30, 2022, the Audit Organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of complying with applicable GAS issued by the Comptroller General of the United States as well as applicable legal and regulatory requirements.

The peer review team will prepare a signed report and a letter to management, if appropriate, stating their conclusions. The review team will follow the reporting guidelines contained in the *ALGA Peer Review Guide*.

During the course of the review, the peer review team will have full access to the Audit Organization's policies and procedures, audit and attestation reports, supporting working papers, documents relating to nonaudit services, and any other reports, correspondence, files, or documents deemed pertinent by the peer review team. Such documents shall include those necessary to evaluate staff competency. Audit Organization personnel will also be available for interview by the peer review team. During the course of the review, the review team and the Audit Organization will exercise due care to understand and adhere to their professional obligations and this agreement, and will treat all parties involved in a professional and respectful manner. ALGA has a non-discrimination policy which can be referenced on its website at <http://www.algaonline.org/page/nondiscrimination>.

Ina Chan
City of Toronto Auditor General's Office
28 March 2023
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The on-site portion of the review will be conducted during the period April 24 through April 28, 2023. The final report will be issued on ALGA letterhead and will be delivered no later than May 22, 2023.

The Audit Organization will pay reasonable expenses incurred by the peer review team members relating to the review, not to exceed \$10,000. Meal and incidental travel expenses will be reimbursed based on the United States Federal Government GSA Guidance for the respective region. For peer reviews that are performed outside of the continental United States, GSA Guidance includes applicable Department of Defense and Department of State rates. Air travel, hotel accommodations, rental car transportation, meal, and incidental costs will be coordinated and arranged through ALGA Member Services. The value delivered by the peer review team is a benefit of the ALGA Peer Review Program. In order to participate in the program, The Audit Organization will commit audit personnel to conduct similar peer reviews coordinated by ALGA. Fulfillment of this obligation is required to participate in the peer review program.

To the extent lawful, the Audit Organization agrees to hold ALGA and its officers and representatives harmless of any liability arising from the actions of the peer review team or issues resulting from the peer review.

If this letter correctly expresses your understanding, please sign and return to me at your earliest convenience.

Sincerely,

Joseph F Bergeron

Joseph F. Bergeron
County Internal Auditor
Palm Beach County

Accepted by: _____



March 27, 2023

Ina Chan, Region III Coordinator

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY



the COUNTY ATTORNEY