



External Quality Control Review

of the
City of Gainesville, Florida
Office of the City Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period October 1, 2022 to September 30, 2025



Association of Local Government Auditors

December 10, 2025

Mr. Stephen Mhere, PhD, CIA, CISA, City Auditor
City of Gainesville, Florida
200 E. University Avenue, Gainesville, FL 32602

Dear Mr. Mhere,

We have completed a peer review of the City of Gainesville, Florida – Office of the City Auditor for the period October 1, 2022 through September 30, 2025. 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 Global Internal Audit Standards, 2024 Edition (*the Standards*) and Government Auditing Standards 2018 Revision (*Government Auditing Standards*). 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 October 1, 2022 through September 30, 2025 the City of Gainesville, Florida – Office of the City Auditor's 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.

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