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# External Quality Control Review

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of the  
Internal Audit Department of the  
City of Clarksville, Tennessee

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**

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## Association of Local Government Auditors

June 8, 2017

Rodney Wright, Director of Internal Audit  
One Public Square  
Clarksville, Tennessee 37040

Dear Mr. Wright,

We have completed a peer review of the City of Clarksville, Tennessee Internal Audit Department for the period of March 1, 2014 to February 28, 2017. 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 whether 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 performance audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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 City of Clarksville, Tennessee Internal Audit Department'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 of March 1, 2014 to February 28, 2017.

We appreciate the cooperation and assistance we received from the Internal Audit Department and Audit Committee.

Sheila M. Roberts, CPA, CIA, CFF  
Comptroller Orange County, Florida

Ricky Brown, CPA, CISA  
Fairfax County Government

INTERNAL AUDIT



June 8, 2017

Sheila Roberts  
ALGA Team Leader  
Association of Local Government Auditors  
449 Lewis Hargett Circle, Suite 290  
Lexington, KY 40503

Re: Management Response to Government Auditing Standards Peer Review

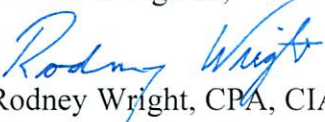
Dear Sheila,

Thank you very much for leading the ALGA peer review team for the City of Clarksville Internal Audit Department's peer review. You and Ricky Brown displayed the upmost professionalism during the review, and your helpful comments will aid our department as we go forward. It was a pleasure working with both of you. I appreciate the time and effort you put into doing a thorough review and providing constructive feedback.

The ALGA peer review program is a valuable benefit to ALGA members. Your and Ricky's commitment to that program is much appreciated. I look forward to seeing both of you at ALGA events in the future.

Thank you, again.

With kind regards,

  
Rodney Wright, CPA, CIA  
Director of Internal Audit  
City of Clarksville, TN