



External Quality Control Review

of the
City of Clarksville, Tennessee
Internal Audit Department

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

for the period August 1, 2012 to February 28, 2014



Association of Local Government Auditors

April 3, 2014

Ms. Lynn Stokes
Director
Internal Audit Department
City of Clarksville
One Public Square, Suite 315
Clarksville, Tennessee 37040

Dear Director Stokes,

We have completed a peer review of the Internal Audit Office for the City of Clarksville for the period August 1, 2012 to February 28, 2014. 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 audit services projects and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

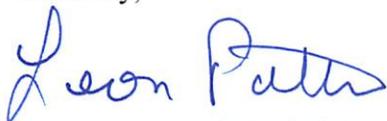
Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the City of Clarksville, Internal Audit Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period, August 1, 2012 to February 28, 2014.

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Internal Audit Office
April 3, 2014
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We would like to express our appreciation to Audit Committee members, management, and staff that assisted us with the review.

Sincerely,

A handwritten signature in blue ink that reads "Leon Pattman". The signature is fluid and cursive, with the first name being more prominent.

Leon Pattman, CIA, CISA,
CRMA, CMFO
City Auditor
City of Memphis
Memphis, TN

A handwritten signature in blue ink that reads "S. Ben Hebert". The signature is cursive and somewhat stylized, with a large initial "S".

S. Ben Hebert, CPA, CFE,
CMA, CISA, CGMA
Staff Auditor III
City of Shreveport
Shreveport, LA