

May 19, 2017

Clerk of the Circuit Court
Manatee County, Florida

We have completed a peer review of the Internal Audit Department (the Department) of Manatee County, Florida for the period April 1, 2011 through March 31, 2016. In performing our review, we followed the standards and guidelines included in Government Auditing Standards issued by the Comptroller General of the United States and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. The Department is responsible for designing a system of quality control and complying with it to provide the Department with reasonable assurance of complying and conforming with all applicable professional standards. Our responsibility is to express an opinion on the Department's design of the system of quality control and the Department's compliance therewith based on our review.

We reviewed the system of quality control of the Department and conducted tests to determine if the Department's system of quality control operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States and conformance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. Our tests included a review of the Department's quality control policies and procedures including related monitoring procedures, engagement reports, engagement documentation, and other necessary documents.

In our opinion, the Department's system of quality control in effect for the period April 1, 2011 through March 31, 2016 was suitably designed and complied with in order to provide reasonable assurance of performing and reporting in conformity with Government Auditing Standards issued by the Comptroller General of the United States and conformance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. Entities may receive a rating of pass, pass with deficiencies, or fail. The Department has received a pass rating.

We have prepared a separate letter offering suggestions to further strengthen your system of quality control.

Sincerely,

Christopher, Smith, Leonard,
Bristow + Stanell, P.A.
CHRISTOPHER, SMITH, LEONARD,
BRISTOW & STANELL, P.A.

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