

August 11, 2023

Clerk of the Circuit Court & Comptroller
Division of Inspector General
Manatee County, Florida

We have completed a peer review of the Manatee County Clerk of the Circuit Court, Division of Inspector General (the Division) for the period April 1, 2019 through March 31, 2022. 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.

Division of Inspector General's Responsibility

The Division is responsible for designing and complying with a system of quality control to provide the Division with reasonable assurance of performing and reporting with all applicable professional standards in all material respects. The Division is also responsible for evaluating actions to promptly remediate engagements deemed as not performed in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Division's system of quality control based on our review.

We reviewed the system of quality control of the Division and conducted tests to determine if the Division'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 Division's quality control policies and procedures including related monitoring procedures, engagement reports, engagement documentation, and other necessary documents.

Opinion

In our opinion, the Division's system of quality control in effect for the period April 1, 2019 through March 31, 2022 was suitably designed and complied with to provide the Division with 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.

Sincerely,

*Christopher, Smith,
Leonard & Stanell, P.A.*

**CHRISTOPHER, SMITH,
LEONARD & STANELL, P.A.**