

Form 1: ALGA Standard Peer Review Agreement

Revision Date: 2/20/19

The Peer Review Agreement should be executed by the Audit Organization and the Review Coordinator prior to making any travel arrangements. The “hold harmless” section of the agreement may not be revised or edited by either party.

(Letterhead of Audit Organization)

(Date)

(ALGA Review Coordinator Name and Address)

Dear (Mr./Ms. ALGA Review Coordinator Name):

I would like to thank you for coordinating the peer review for the (Audit Organization). This letter confirms our understanding of the arrangements for the review. The peer review team will consist of (Team Leader Name) as team leader, with (Member Name) and (Member Name) as team members.

The scope of the review will be to conduct a peer review in accordance with generally accepted *Government Auditing Standards* (GAS) peer review requirements following guidelines contained in the *ALGA Peer Review Guide*, 2018 Revision. The objectives of the review will be to determine whether during the period (Date Range), the (Audit Organization’s) internal quality control system was suitably designed and operating effectively to provide reasonable assurance of complying with applicable GAS issued by the Comptroller General of the United States as well as applicable legal and regulatory requirements.

The peer review team will prepare a signed report and a letter to management, if appropriate, stating their conclusions. The review team will follow the reporting guidelines contained in the *ALGA Peer Review Guide*.

During the course of the review, the peer review team will have full access to the (Audit Organization’s) policies and procedures, audit and attestation reports, supporting working papers, documents relating to nonaudit services, and any other reports, correspondence, files, or documents deemed pertinent by the peer review team. Such documents shall include those necessary to evaluate staff competency. (Audit Organization) personnel will also be available for interview by the peer review team. During the course of the review, the review team and the (Audit Organization) will exercise due care to understand and adhere to their professional obligations and this agreement, and will treat all parties involved in a professional and respectful manner.

The on-site portion of the review will be conducted during the period (Date Range). The final report will be issued on ALGA letterhead and will be delivered no later than (Date).

The (Audit Organization) will pay reasonable expenses incurred by the peer review team members relating to the review. Meal and incidental travel expenses will be reimbursed based on the United States Federal Government GSA Guidance for the respective region. (For peer reviews that are performed outside of the continental United States, GSA Guidance includes applicable Department of Defense and Department of State rates). Air travel, hotel accommodations, rental car transportation, meal, and incidental costs will be coordinated and arranged through ALGA Member Services. The value delivered by the peer review team is a benefit of the ALGA Peer Review Program. In order to participate in the program, (Audit Organization) will commit audit personnel to conduct similar peer reviews coordinated by ALGA. Fulfillment of this obligation is required to participate in the peer review program.

To the extent lawful, (Audit Organization) agrees to hold ALGA and its officers and representatives harmless of any liability arising from the actions of the peer review team or issues resulting from the peer review. In addition, ALGA agrees to adhere to the City of Jacksonville's (the "City") Terms and Conditions of Agreement attached here to as Exhibit "A."

As required by Section 106.431, *Ordinance Code*, the City's maximum indebtedness, for all products and services under this Contract shall be a fixed monetary amount not-to-exceed Five Thousand and 00/100 Dollars (\$5,000.00).

If this letter correctly expresses your understanding, please sign and return to me at your earliest convenience.

Sincerely,

(Audit Director Name and Title)

Accepted by: _____
(ALGA Review Coordinator Signature and Date)

Exhibit “A”
General Terms and Conditions of Agreement

Contents

For purposes of this Exhibit “Contractor” shall mean “ALGA”

1. Other Non-Discrimination Provisions. As required by Section 126.404, Jacksonville Ordinance Code, contractor represents that it has adopted and will maintain throughout the term of this contract a policy of nondiscrimination or harassment against any person with regard to race, color, sex (including pregnancy), sexual orientation, gender identity or expression, religion, political affiliation, national origin, disability, age, marital status, veteran status, or any other impermissible factor in recruitment, hiring, compensation, training, placement, promotion, discipline, demotion, transfers, layoff, recall, termination, working conditions and related terms and conditions of employment.