Please consider the following information pertinent to Public Law 115-123 Financial Management and Grant Compliance Certification
City of Lakeland, Florida
HUD CDBG – MIT
A.2. Internal Controls 3. a),

The City of Lakeland, Florida has established an Internal Audit Department as an integral part of its overall internal control system. The scope of the Internal Audit Department includes, but is not limited to:

- Evaluating the reliability and integrity of financial data and information
- Evaluate systems established to ensure compliance with laws and regulations, policies and procedures which could have a significant effect on the City of Lakeland
- Evaluate the controls and procedures to safeguard the City's assets
- Verify the existence of the City's assets
- Review City expenditures for propriety, including consideration of potential fraud, waste and/or abuse.
- Attend/participate in the City's annual strategic planning process
- Evaluate specific operations at the request of the CMO or Commissioners
- Perform in consulting and advisory services regarding City related operations or processes as requested

The Internal Audit Manager is a Certified Public Accountant and a Certified Fraud Examiner and accordingly maintains necessary CPE, including those required under *Government Auditing Standards* issued by the Comptroller General of the United States of America.

Submitted by:

Robert Boylls, CPA, CFE
City of Lakeland, Florida
Internal Audit Manager