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SYSTEM REVIEW REPORT

Honorable Alan Butkovitz
City Controller
Office of the Controller
City of Philadelphia
Room 1230, Municipal Services Building
Philadelphia, PA 19102

We have reviewed the system of quality control for the Post Audit Division, City of Philadelphia (the City), Office of the Controller (the Division), in effect for the year ended June 30, 2012 as required by the City of Philadelphia's Home Rule Charter (Home Rule Charter). Our review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Board). The standards established by the Board related to the acceptance and continuance of clients are not applicable to the Division since the Home Rule Charter requires all departments of the City to be audited by the Division. Further, the membership requirements under standards of the Board and the Board's oversight and acceptance of the peer review are not applicable. Our review was also conducted in accordance with the applicable standards set forth in *Government Auditing Standards*, issued by the Comptroller General of the United States. The Division is responsible for designing a system of quality control and complying with it to provide the Division with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Division's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for Post Audit Division, City of Philadelphia, Office of the Controller in effect for the year ended June 30, 2012, has been suitably designed and complied with to provide the Division with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Division can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The Division has received a peer review rating of *pass*.

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Philadelphia, Pennsylvania
August 20, 2013