



## Association of Local Government Auditors

September 3, 2009

Teresa Sutherland, CPA,  
County Auditor  
Anne Arundel County  
P.O. Box 1768  
Annapolis, MD 21404

Dear Ms. Sutherland,

We have completed a peer review of the Anne Arundel County Office of the County Auditor for the period June 1, 2006 to June 30, 2009. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Anne Arundel County Office of the County Auditor internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period June 1, 2006 to June 30, 2009.

We have prepared a separate letter to mention some of the areas in which we believe your office excels.

Lesia Johnson, CIA, CISA, CGAP  
Team Leader  
Senior Financial Systems Auditor  
City Auditor's Office  
City of Atlanta, GA

Gretchen Sohn, CIA  
Team Member  
Senior Auditor  
Internal Audit Department  
County of Chester, PA



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Dear Ms. Sutherland,

We have completed a peer review of the Anne Arundel County Office of the County Auditor for the period June 1, 2006 to June 30, 2009 and issued our report thereon dated September 3, 2009. We are issuing this companion letter to mention some of the areas in which we believe your office excels:

- Your Audit Manual is complete and very well organized.
- Written work papers are well organized and allowed for a quick and efficient review of audit documentation.
- Your use of checklists for planning, reporting, and review are effective tools for providing guidance for staff to ensure compliance with standards.
- The use of the fraud consideration procedure form and program risk assessment form are very effective tools to assess fraud and risks associated with the projects.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

Lesia Johnson, CIA, CISA, CGAP  
Team Leader  
Senior Financial Systems Auditor  
City Auditor's Office  
City of Atlanta, GA

Gretchen Sohn, CIA  
Team Member  
Senior Auditor  
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