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# External Quality Control Review

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of the  
Anne Arundel County

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**

for the period April 1, 2020 – March 31, 2023

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## *Association of Local Government Auditors*

July 27, 2023

Ms. Michelle Bohlayer, CPA, CFE, CISA  
County Auditor  
Anne Arundel County  
60 West Street, Suite 405  
Annapolis, MD 21401

Dear Ms. Bohlayer

We have completed a peer review of the Anne Arundel County Office of the County Auditor for the period April 1, 2020 through March 31, 2023. In accordance with generally accepted government auditing standards peer review requirements, 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 whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:


- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit, attestation, and non-audit service engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Anne Arundel County Office of the County Auditor has received a rating of pass.

Further, 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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits, attestation engagements, and non-audit services during the April 1, 2020 through March 31, 2023.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

  
Steven Harper  
Internal Audit Coordinator  
Fulton County Schools

  
Jeff Beeman, CPA, CGMA  
Auditor  
Fairfax County



## **Association of Local Government Auditors**

July 27, 2023

Ms. Michelle Bohlayer, CPA, CFE, CISA  
County Auditor  
Anne Arundel County  
60 West Street, Suite 405  
Annapolis, MD 21401

Dear Ms. Bohlayer,

We have completed a peer review of the Anne Arundel County Office of the County Audit for the period April 1, 2020 through March 31, 2023 and issued our report thereon dated July 27, 2023. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- The engagement workpapers were organized, easy to follow, and with clear management review.
- The Office of the County Auditor has a commitment to assessing how to improve and embracing changes to increase audit quality and impact, including prioritizing supervisory reviews and being receptive to feedback.
- Staff is diverse and well qualified with extensive government auditing experience.

We offer the following observations and suggestions to enhance your organization's demonstrated adherence to *Government Auditing Standards*:


Standard 4.18 states that the audit organization should maintain documentation of each auditor's continuing professional education (CPE).


We noted that CPE documentation was not on file to verify two employees' completion of the required hours during the measurement period of January 1, 2021 through December 31, 2022. In addition, in 2020 one employee did not obtain, and another employee's documentation was not on file to verify, the required minimum 20 hours per year of CPE.

We recommend the Office of the County Auditor develops and implements a process to ensure the minimal annual hours are met and for retaining CPE certificates.

We extend our thanks to you, your staff, and the other officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,

  
Steven Harper  
Internal Audit Coordinator  
Fulton County Schools

  
Jeff Beeman, CPA, CGMA  
Auditor  
Fairfax County



**ANNE ARUNDEL COUNTY  
OFFICE OF THE COUNTY AUDITOR**

July 28, 2023

Steven Harper  
Internal Auditor Coordinator  
Fulton County Schools

Jeff Beeman, CPA, CGMA  
Auditor  
Fairfax County

Dear Mr. Harper and Mr. Beeman:

Thank you for conducting an external quality control review of the Anne Arundel County Office of the County Auditor for the period April 1, 2020 through March 31, 2023. We value the independent assurance that our office is in compliance with Government Auditing Standards and we appreciate the recommendations to help us further improve our operations.

We agree with the finding and recommendation included in your Management Letter comments and we will implement a process to ensure the minimal annual hours are met and CPE certificates are retained to support the training requirements.

We appreciate the work of the peer review team and enjoyed working with you both through this process.

Sincerely,

Michelle Bohlayer, CPA, CFE, CISA  
County Auditor  
Anne Arundel County, MD