



## Association of Local Government Auditors

September 30, 2015

Teresa Sutherland  
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 July 1, 2012 through June 30, 2015. 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 whether 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. Our procedures included:

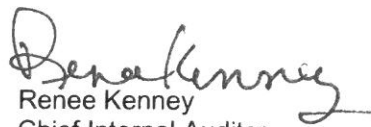
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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.

Based on the results of our review, it is our opinion that the Anne Arundel County Office of the County Auditor's 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 of July 1, 2012 through June 30, 2015.

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

  
Michael Eglinski  
City Auditor  
Lawrence, Kansas

  
Renee Kenney  
Chief Internal Auditor  
Maryland-National Capital Parks and Planning Commission  
Riverdale, Maryland