



External Quality Control Review

of the
Anne Arundel County Office of the
County Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2015 through June 30, 2018



Association of Local Government Auditors

December 18, 2018

Ms. Phyllis M. Clancy
County Auditor
Anne Arundel County
44 Calvert Street
Annapolis, MD 21401

Dear Ms. Clancy,

We have completed a peer review of Anne Arundel County Office of the County Auditor for the period July 1, 2015 through June 30, 2018. 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 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 engagements during the review period July 1, 2015 through June 30, 2018.

Chrystal Brooks
CPA, CISA, CIA, CGFM, CRMA, CGAP
Harford County, Maryland

Laura Tucholski
CPA, CFE, CIA, CRMA
Harford County Public Schools



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Ms. Phyllis M. Clancy
County Auditor
Anne Arundel County
44 Calvert Street
Annapolis, MD 21401

Dear Ms. Clancy,

We have completed a peer review of Anne Arundel County Office of the County Auditor for the period July 1, 2015 through June 30, 2018 and issued our report thereon dated December 18, 2018. 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:

- Workpaper files were thorough and clearly documented; the cross references were easy to follow, and conclusions were clear.
- The Audit Manual is thorough.
- Staff were well qualified, all with 10+ years of government auditing experience.

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

Sincerely,

Chrystal Brooks
CPA, CISA, CIA, CGFM, CRMA, CGAP
Harford County, Maryland

Laura Tucholski
CPA, CFE, CIA, CRMA
Harford County Public Schools