



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

Harford County Office of the County Auditor

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period July 1, 2015, through June 30, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Kristine Adams-Wannberg

Kristine Adams-Wannberg
ALGA President



External Quality Control Review

of
Harford 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

October 18, 2018

Ms. Chrystal Brooks, County Auditor
Harford County Office of the County Auditor
212 S. Bond St. 2nd Floor
Bel Air, MD 21014

Dear Chrystal Brooks,

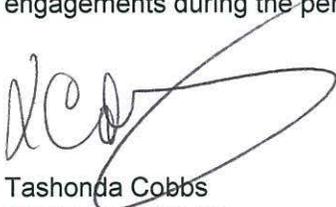
We have completed a peer review of the Harford County Office of the County Auditor for the period July 1, 2015 through June 30, 2018. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

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:

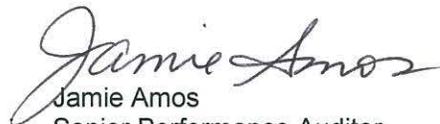
- Reviewing the audit organization's written policies and procedures.
- Reviewing the audit organization's written Rules of Procedure of the Office of the Country Auditor.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing 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 Harford 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 July 1, 2015 through June 30, 2018.



Tashonda Cobbs
Internal Auditor IV
Fulton County Schools



Jamie Amos
Senior Performance Auditor
City of Atlanta



Association of Local Government Auditors

October 18, 2018

Ms. Chrystal Brooks, County Auditor
Harford County Office of the County Auditor
212 S. Bond St. 2nd Floor
Bel Air, MD 21014

Dear Chrystal Brooks,

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

There are no formal observations or suggestions stemming from our review but we would like to mention some of the areas in which we believe your office excels:

- The office offers extensive training to staff to continue to meet the requirements set by Government Auditing Standards.
- The office's planning tool was consistent and well-organized.

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

Sincerely,

Tashonda Cobbs
Internal Auditor IV
Fulton County Schools

Jamie Amos
Senior Performance Auditor
City of Atlanta