



External Quality Control Review

of the
Harford County
Office of the County Auditor

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

for the period of July 1, 2022 through June 30, 2025



Association of Local Government Auditors

September 18, 2025

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

Dear Ms. Brooks,

We have completed a peer review of the Harford County, Office of the County Auditor for the period July 1, 2022 to June 30, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Harford County, Office of the County Auditor has received a rating of pass.

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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period July 1, 2022 to June 30, 2025.

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