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# External Quality Control Review

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Of  
**Harford County**

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period of July 1, 2013 through June 30, 2015

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## Association of Local Government Auditors

August 13, 2015

Chrystal Brooks, County Auditor  
Harford County Government  
212 S. Bond St., Room 219  
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 of July 1, 2013 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, 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 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, 2013 through June 30, 2015.

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

Ricardo Silveira  
Fairfax County  
Senior Auditor

  
Charlotte Bednarczyk  
Maryland Judiciary  
Audit Manager