



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

*Harford County, Maryland
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, 2013 through June 30, 2015.

Matt Weller
ALGA Peer Review Committee Chair

Kymber Waltmunson
ALGA President



External Quality Control Review

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



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