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# External Quality Control Review

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of the  
**Summit County Internal Audit  
Department**

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

for the period November 1, 2013, through October 31, 2016

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## Association of Local Government Auditors

November 18, 2016

Lisa Skapura, Director Summit County Internal Audit Department  
175 S Main Street, Room 203  
Akron, OH 44308

Dear Ms. Skapura,

We have completed a peer review of the Summit County Internal Audit Department for the period November 1, 2013, through October 31, 2016. 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 Internal Audit Department'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 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 Summit County Internal Audit Department'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 November 1, 2013, through October 31, 2016.

Amanda Noble, CIA, CISA  
City Auditor's Office  
Atlanta, GA

Qian Yuan, CIA, CISA  
Office of Internal Audit  
Metropolitan Government of Nashville and Davidson County, TN