



External
Quality
Control Review

of the
Summit County Internal Audit
Department

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

For the period November 1, 2016 through October
31, 2019



Association of Local Government Auditors

November 7, 2019

Lisa Skapura, Director
Summit County Internal Audit Department
175 S. Main St., #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, 2016 through October 31, 2019. In accordance with generally accepted government auditing standards peer review requirements, 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 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Summit County Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Summit County Internal Audit Department'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 audits, and attestation engagements during the review period.

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

Renee M. Kenney, CPA, CIG, CIA, CISA
Inspector General
Office of the Inspector General
Maryland-National Capital Park & Planning Commission

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