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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, 2019–October 31, 2022

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## Association of Local Government Auditors

March 8, 2023

Lisa Skapura, CIA, CFE, CGAP  
Director of Internal Audit  
Summit County  
175 S Main Street  
Akron, OH 44308

Dear Ms. Skapura,

We have completed a peer review of Summit County Internal Audit Department for the period November 1, 2019, through October 31, 2022. 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 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. 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 during the period November 1, 2019, through October 31, 2022.

We have prepared a separate letter highlighting areas where we believe the office excels.

Sincerely,

Ty Elliott, CIA, CFE, CGAP  
City Internal Auditor  
City of College Station, TX

Rebekah Lapwood  
Senior Auditor  
City of Milwaukee, WI



## Association of Local Government Auditors

March 8, 2023

Lisa Skapura, CIA, CFE, CGAP  
Director of Internal Audit  
Summit County  
175 S Main Street  
Akron, OH 44308

Dear Ms. Skapura,


We have completed a peer review of Summit County Internal Audit Department for the period November 1, 2019, through October 31, 2022, and issued our report thereon dated March 8, 2023. We are issuing this companion letter to offer certain observations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- Your work paper documentation is concise and very well-organized such that a person can easily understand the nature of the audit and the process under review.
- Your office has done exceptionally well in developing audit staff through targeted training, mentorship, and audit assignment rotation.
- Your management of remote work has increased staff's job satisfaction through effective supervision and communication.
- Your recruitment and retention strategies have resulted in a productive and cohesive audit team.

We extend our thanks to you for the hospitality and cooperation extended to us during our review.

Sincerely,

  
Ty Elliott, CIA, CFE, CGAP  
City Internal Auditor  
City of College Station, TX



Rebekah Lapwood  
Senior Auditor  
City of Milwaukee, WI