



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, 2022, to October 31, 2025



Association of Local Government Auditors

April 23, 2026

Lisa Skapura, CIA, CFE, CGAP
Audit Director
175 South Main Street
Akron, OH 44308

Dear Ms. Skapura,

We have completed a peer review of the Summit County Internal Audit Department for the period November 1, 2022, to October 31, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management.

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.

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 engagements during the period November 1, 2022, to October 31, 2025.

Sincerely,

Trevor L. Williams, CPA
Chief Audit Executive, Retired

DiMeka Fuqua
Auditor IV
City of Detroit Office of the Auditor General