



External Quality Control Review

of the
Office of the County Auditor
Howard County, MD

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period October 1, 2019, through September
30, 2022



Association of Local Government Auditors

October 5, 2023

Craig Glendenning, County Auditor
George Howard Building
3430 Court House Drive
Columbia, MD 21043

Dear Mr. Glendenning,

We have completed a peer review of Howard County, Maryland's Office of the County Auditor for the period October 1, 2019, through September 30, 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 and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and 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. Howard County, Maryland's Office of the County Auditor has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Office of the County Auditor'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 performance audits and other services during the period October 1, 2019, through September 30, 2022.

Carla Broom, Audit Manager
Shelby County Government, TN

Nam Tran, Auditor
Controller's Office, County of Lehigh, PA