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# External Quality Control Review

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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 (review period)  
October 1, 2017 through September 30, 2019

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## **Association of Local Government Auditors**

November 21, 2019

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, 2017 through September 30, 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 Description of Quality Control System.
- Reviewing the audit organization's Policies and Procedures Manual.
- Reviewing a sample of performance audits and non-audit services completed during the review period.
- Reviewing documents related to independence, experience, training, and development of audit staff.
- Interviewing a sample of audit staff members 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. 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 for non-audit services during the period October 1, 2017 through September 30, 2019.

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

Robert Wasserbach, CPA, CIA  
Team Leader  
New Castle County, DE

Felix Luna, CFE  
Team Member  
Clark County, NV