



**The Association of Local Government Auditors  
Awards this**

***Certificate of Compliance***

**to**

***Harford County  
Office of the County Auditor***

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period July 1, 2018 through June 30, 2022.

*Corrie Stokes*

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Corrie Stokes  
ALGA Peer Review Committee Chair



# External Quality Control Review

of the

Harford County  
Office of the County Auditor

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

for the period of July 1, 2018 through June 30, 2022



## **Association of Local Government Auditors**

November 3, 2022

Ms. Chrystal Brooks, County Auditor  
Harford County, Office of the County Auditor  
212 S. Bond Street, 2<sup>nd</sup> floor  
Bel Air, MD 21014

Dear Ms. Brooks,

We have completed a peer review of the Harford County, Office of the County Auditor for the period July 1, 2018 to June 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 but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Harford County, 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 Harford County, 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 audits, and attestation engagements, during the period July 1, 2018 to June 30, 2022.

Catrina McCollum  
Audit Manager  
Memphis, Tennessee

Dwayne Edwards  
Senior Auditor  
Baltimore, Maryland