



External Quality Control Review

of the
Allegheny County Controller's
Office

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

for the period January 1, 2010
through December 31, 2012



Association of Local Government Auditors

April 25, 2013

Chelsa Wagner
Controller,
County of Allegheny
104 Courthouse – 436 Grant Street
Pittsburgh, PA 15219-2498


Dear Ms. Wagner,


We have completed a peer review of the County of Allegheny Office of the Controller, Audit Division for the period January 1, 2010 through December 31, 2012. In conducting our review, 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 if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

Based on the results of our review, it is our opinion that the County of Allegheny Office of the Controller - Audit Division's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for financial audits during the January 1, 2010 through December 31, 2012 period.

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


Paula Ward, CPA
Washoe County School
District


Paul Albert, CIA
County of Northampton
Controllers Office


John Kellett
Wayne County Office of
Legislative Auditor General