



External Quality Control Review

of the
County of Allegheny
Office of the Controller

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



Association of Local Government Auditors

March 17, 2016

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

Dear Ms. Wagner

We have completed a peer review of the County of Allegheny's Office of the Controller for the period January 1, 2013 through December 31, 2015. 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 whether 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. 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.

Based on the results of our review, it is our opinion that the County of Allegheny's Office of the Controller's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period of January 1, 2013 through December 31, 2015.

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