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# External Quality Control Review

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of the  
Harford County Public Schools  
Office of Internal Audit

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2022, to June 30, 2025

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## Association of Local Government Auditors

September 11, 2025

Laura Tucholski, Chief Auditor  
Harford County Public Schools  
Office of Internal Audit  
102 South Hickory Avenue  
Bel Air, MD, 24104

Dear Ms. Tucholski,

We have completed a peer review of the Harford County Public Schools, Office of Internal Audit for the period of July 1, 2022, to June 30, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management.

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. Harford County Public Schools, Office of Internal Office has received a rating of pass.

Based on the results of our review, it is our opinion that the Harford County Public Schools, Office of Internal Audit'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 engagements during the period July 1, 2022, to June 30, 2025.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

Sonal Patel, Assistant Director,  
CPA, CIA  
City of Durham  
Audit Services Department

Luke Robertson, Auditor III,  
CFE  
Fairfax County Public  
Schools  
Office of Auditor General



## Association of Local Government Auditors

September 11, 2025

Laura Tucholski, Chief Auditor  
Harford County Public Schools  
Office of Internal Audit  
102 South Hickory Avenue  
Bel Air, MD, 21014

Dear Ms. Tucholski,

We have completed a peer review of the Harford County Public Schools, Office of Internal Audit for the period July 1, 2022, to June 30, 2025, and issued our report thereon dated September 11, 2025. We are issuing this companion letter to offer certain findings and recommendations stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- Office leadership and staff are exceptionally qualified and competent. They demonstrated a thorough knowledge of *Government Auditing Standards* and the Office's audit process and procedures.
- The Office's standard operating procedures are detailed, thorough, and aligned with *Government Auditing Standards*. Audit procedures and expectations of staff are clearly defined within.
- The Office's engagement workpapers are robust, detailed, and well-organized. The degree of organization throughout each engagement demonstrates the Office's commitment to quality assurance and improvement.

We offer the following finding and recommendation to enhance your organization's demonstrated adherence to *Government Auditing Standards*:

- Standard 8.27 requires auditors to *inquire of management of the audited entity whether any investigations or legal proceedings significant to the audit objectives have been initiated or are in process with respect to the period under audit and should evaluate the effect of initiated or in-process investigations or legal proceedings on the current audit*. This requirement is not being completed by the Office of Internal Audit staff and is also not documented in the planning workpapers as required by the Office's standard operating procedures.

We recommend the Office ensure that inquiries of management regarding any ongoing or pending legal proceedings or investigations relevant to the engagement

objectives are conducted and properly documented in accordance with standard 8.27. To strengthen compliance, the Office should revise its planning checklist or templates to include a specific prompt or section for documenting these inquiries.

We extend our thanks to you and your staff for the hospitality and cooperation extended to us during our review.

Sincerely,

A handwritten signature in black ink, appearing to read "Sonal Patel".

Sonal Patel, Assistant Director,  
CPA, CIA  
City of Durham  
Audit Services Department

A handwritten signature in black ink, appearing to read "Luke Robertson".

Luke Robertson, Auditor III,  
CFE  
Fairfax County Public Schools  
Office of Auditor General



**Board of Education**  
**Office of Internal Audit**

Laura Tucholski, Chief Auditor  
410-588-5297 • laura.tucholski@hcps.org

September 11, 2025

Ms. Sonal Patel, CPA, CIA  
Assistant Director  
City of Durham, Audit Services Department

Mr. Luke Robertson, CFE  
Auditor III  
Fairfax County Public Schools, Office of Auditor General

Dear Ms. Patel and Mr. Robertson:

On behalf of the Harford County Public Schools' Office of Internal Audit, I want to thank you both for the time and effort you put into our office's review. We appreciate your diligence in analyzing our policies, procedures, and practices to ensure we are conducting quality audits in compliance with *Government Auditing Standards*.

Your issuance of an unqualified report assures the public of high-quality audits as well as transparency. We are honored to have received it.

We also appreciate the observation and recommendation that has come out of the report that will help us to improve our operations. Going forward, we will formally document our inquiry to auditees about investigations and legal procedures that may affect our audit projects through including additional language in our planning documentation.

Once again, I wish to thank you and ALGA for lending your expertise in performing a Peer Review at the Harford County Public Schools' Office of Internal Audit.

Sincerely,



Laura J. Tucholski, CPA, CIA, CFE  
Chief Auditor, Office of Internal Audit

Cc: Ms. Esther Ko, ALGA Peer Review Coordinator