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# External Quality Control Review

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of the  
Office of Internal Audit  
Harford County Public Schools

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2016 to June 30, 2019

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## Association of Local Government Auditors

July 25, 2019

Laura Tucholski, Internal 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 Office of Internal Audit, Harford County Public Schools for the period July 1, 2016 through June 30, 2019. 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 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 Office of Internal Audit'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 July 1, 2016 through June 30, 2019.

We have prepared a separate letter offering observations about some of the areas in which we believe your office excels.

  
Michael Eglinski, Senior Auditor  
Johnson County (KS) Audit Services

  
Ahmad Woods, Senior Auditor  
Washington Metropolitan Area Transit  
Authority, Office of the Inspector General



## Association of Local Government Auditors

July 25, 2019

Laura Tucholski, Internal 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 Office of Internal Audit, Harford County Public Schools for the period July 1, 2016 through June 30, 2019 and issued our report thereon dated July 25, 2019. We are issuing this companion letter to offer certain observations stemming from our peer review.

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

- Board Policy and the Internal Audit Charter establish a sound foundation for creating and protecting the independence of the Office of Internal Audit.
- Standard Operating Procedures and various checklists help ensure that the Office of Internal Audit efficiently complies with *Government Auditing Standards*.
- We noted that the Office of Internal Audit identified indicators of potential fraud during a review of a fund and extended procedures by initiating a new attestation engagement to audit the specific location identified as having indicators of fraud.

We extend our thanks to you, your staff and the other Harford County Public Schools officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,



Michael Eglinski, Senior Auditor  
Johnson County (KS) Audit Services



Ahmad Woods, Senior Auditor  
Washington Metropolitan Area Transit  
Authority, Office of the Inspector General