



External Quality Control Review

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, 2019 to June 30, 2022



Association of Local Government Auditors

August 11, 2022

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 Office of Internal Audit, Harford County Public Schools for the period July 1, 2019 through 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, management, and members of the Audit Committee 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. Harford County Public Schools has received a rating of pass.

Further, based on the results of our review, it is our opinion that the 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 audits, attestation engagements, and reviews of financial statements during the July 1, 2019 through June 30, 2022.

Tashonda Cobbs, Senior Auditor
Fulton County Schools
Atlanta, GA

Carla Broom, Audit Manager
Shelby County Government
Memphis, TN

Board of Education
Office of Internal Audit

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

August 11, 2022

Team Leader
Ms. Tashonda Cobbs
Fulton County Schools
Atlanta, Georgia

Dear Ms. Cobbs:

On behalf of the Harford County Public Schools' Office of Internal Audit, I want to thank you and Carla Broom 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.

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

Sincerely,



Laura J. Tucholski
Chief Auditor, Office of Internal Audit

Cc: Martin Petherbridge, ALGA Peer Review Coordinator