



External Quality Control Review

of the
Cuyahoga County
Department of Internal Auditing

Conducted in accordance with guidelines of the
Association of Local Government Auditors
for the period January 1, 2016 through December 31, 2017



August 22, 2018

Mr. Cory Swaisgood, Director
Cuyahoga County Dept. of Internal Auditing
2079 E. 9th Street, 4th Floor
Cleveland, OH 44115

Dear Mr. Swaisgood,

We have completed a peer review of the Cuyahoga County Department of Internal Auditing for the period January 1, 2016 through December 31, 2017 (Review Period). 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 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.

Based on the results of our review, it is our opinion that the Cuyahoga County Department of Internal Auditing's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits engagements during the Review Period.

Sincerely,

Kelly J. Crosby, CPA, CIA, CFE
Georgia Southern University

Vivian Walker, CGAP, CICA
City of Tampa

Kevin Kaufman, CPA
City of Buffalo



CUYAHOGA COUNTY
DEPARTMENT OF INTERNAL AUDITING

August 22, 2018

Ms. Paula Ward
Peer Review Coordinator
Association of Local Government Auditors (ALGA)
425 East 9th Street
Reno, NV 89512

Re: Response to Cuyahoga County Department of Internal Auditing's (DIA) peer review report letter dated August 22, 2018

Dear Paula:

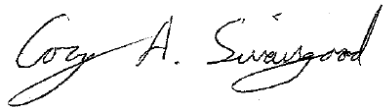
On behalf of the Cuyahoga County Audit Committee and employees of the DIA, we would like to thank ALGA, and especially the peer review team members: Kelly Crosby, Director of Risk and Compliance, Georgia Southern University; Vivian Walker, Senior Auditor, City of Tampa; Kevin Kaufman, City Auditor, City of Buffalo; and for all your assistance and efforts extended in scheduling and conducting our peer review.

We are pleased to learn the peer review concluded that our internal quality control system is suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States for audits and attestation engagements during the period of January 1, 2016 through December 31, 2017.

We found the peer review process and experience to be extremely helpful and valuable as we strive to add-value to the government and the citizens of Cuyahoga County. We also appreciate the companion letter describing areas where we excelled. We found the comments and thoughts offered during the closing conference to be very insightful and reflective of the tremendous wealth of knowledge of the peer review team. We will work to strengthen areas of our internal quality control system discussed during the closing conference.

The professionalism exhibited by the entire peer review team, especially the leader, Kelly Crosby, was outstanding. The knowledge and experiences shared by the peer review team members were very beneficial, and we cannot thank ALGA enough for sending such experienced auditors to perform our peer review.

Respectfully,

A handwritten signature in black ink that reads "Cory A. Swaisgood". The signature is written in a cursive style with a large, sweeping initial 'C'.

Cory A. Swaisgood, CPA
Director of Internal Auditing

Cc: Audit Committee



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Cuyahoga County Dept. of Internal Auditing
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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 conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework*. Due to variances in individual performance and judgment, conformance 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 Cuyahoga County Dept. of Internal Auditing's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements during the Review Period.

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

Sincerely,

Kelly J. Crosby, CPA, CIA, CFE
Georgia Southern University

Vivian Walker, CGAP, CICA
City of Tampa

Kevin Kaufman, CPA
City of Buffalo



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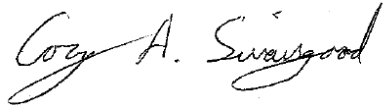
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Cory A. Swaisgood, CPA
Director of Internal Auditing

Cc: Audit Committee