



Chesterfield County, Virginia Internal Audit

9901 Lori Road, Room 142 – P.O. Box 40 – Chesterfield, VA 23832
Phone: (804) 748-1240 – Fax: (804) 768-9346 – Internet: chesterfield.gov

DATE: September 29, 2022

TO: Joseph P. Casey, Ph.D. Chesterfield County
County Administrator Board of Supervisors

Mervin B. Daugherty, Ed. D. Chesterfield County
Superintendent School Board

FROM: Khara L. Durden, CPA, CISA, CFE *Khara L. Durden*
Director of Internal Audit

SUBJECT: ALGA Peer Review for the Period July 1, 2019, to June 30, 2022

Government Auditing Standards, promulgated by the U.S. Government Accountability Office (GAO), establishes professional standards for conducting audits in government. Those standards require audit departments to receive an external Peer Review at least once every three years.

To assist local government audit departments in meeting the profession's Peer Review requirements, the Association of Local Government Auditors (ALGA) developed the Peer Review Program in 1991. Chesterfield County Internal Audit's first Peer Review was conducted for audits completed for the period 1996 to 1999. This current Peer Review illustrates twenty-six years of compliance with Government Auditing Standards issued by the Comptroller General of the United States.

The objective of a Peer Review is to determine whether an audit department's quality control system is suitably designed and is in place and operating effectively. A Peer Review also provides management and those charged with governance assurance that the audit department is following its established policies and procedures and applicable auditing standards.

Attached is a copy of our most recent Peer Review results from ALGA which indicates **Chesterfield County Internal Audit received a rating of pass.** Audit departments can receive a rating of pass, pass with deficiencies, or fail.

These positive results reflect the effort and dedication of the Internal Audit staff. I appreciate their continued professionalism, dedication to providing quality audit services, and your continued support of the Internal Audit Department. Please let me know if you have any questions.

Attachment

Copy: Internal Audit Department

External Quality Control Review

of the
Chesterfield County Internal Audit
Department

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

September 29, 2022

Khara L. Durden, CPA, CISA, CFE
Director of Internal Audit
Chesterfield County
9901 Lori Rd., Room 142
Chesterfield, VA 23832

Dear Mrs. Durden,

We have completed a peer review of the Chesterfield County Internal Audit Department 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. Chesterfield County Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Chesterfield County Internal Audit Department'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 during the period July 1, 2019 through June 30, 2022.

Sincerely,

Ronnie Kelley, CPA
Senior Director
Wake County Public School System

Will Pellisero, CPA, CIA, CISA
Senior Internal Auditor
City of Charlotte