




Chesterfield County, Virginia Internal Audit

10021 Iron Bridge Road – P.O. Box 40 – Chesterfield, VA 23832
Phone: (804) 748-1240 – Fax: (804) 768-9346 – Internet: chesterfield.gov

DATE: October 20, 2017

TO: Audit and Finance Committee:
The Honorable Steve Elswick, Matoaca District Supervisor
The Honorable Christopher Winslow, Clover Hill District Supervisor
The Honorable Javaid E. Siddiqi, Chair, Midlothian District School Board Member
The Honorable Dianne H. Smith, Clover Hill District School Board Member

Joseph P. Casey, PhD., County Administrator
James F. Lane, Ed.D., School Superintendent

FROM: Greg L. Akers 
Director of Internal Audit

SUBJECT: ALGA Peer Review for the Period July 1, 2014 to June 30, 2017

A major part of our audit quality control process is having a peer review every three years. During the peer review, a team of independent auditors from other localities audit our Department's compliance with Government Auditing Standards.

Attached is a copy of our most recent Peer Review through the Association of Local Government Auditors (ALGA). In addition to evaluating our compliance with professional standards, the process also provides an opportunity to learn from the observations and experience of other audit professionals. Our first three-year Peer Review was conducted for audits completed for the period 1996 to 1999. This report illustrates twenty-one consecutive years of compliance with Government Auditing Standards issued by the Comptroller General of the United States.

These positive results reflect the effort and dedication of our Internal Audit staff. I appreciate their continued professionalism, and your continued support of the Internal Audit Department. I have also attached my response to the peer review team. Please let me know if you have any questions.

Attachments

Copy: Internal Audit Department



External Quality Control Review

of the

Chesterfield County Office of Internal Audit

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period
July 1, 2014 to June 30, 2017



Association of Local Government Auditors

October 20, 2017

Mr. Greg Akers
Director of Internal Audit
Chesterfield County
10021 Iron Bridge Road
Chesterfield, Virginia 23832

Dear Mr. Akers,

We have completed a peer review of the Chesterfield County Internal Audit Department for the period July 1, 2014 through June 30, 2017. 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 and management 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 Chesterfield County 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 during the period July 1, 2014 through June 30, 2017.

Sincerely,

Bill Walker, CPA, CIA
Principal Auditor
Nashville, TN

Ben Hebert, CPA, CISA
Staff Auditor III
Shreveport, LA

Holly Garner, MBA
Staff Auditor
Hanover, VA



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GREGORY L. AKERS
Director

October 20, 2017

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Chesterfield County thanks you for the external quality control review for the period July 1, 2014 to June 30, 2017. We value your opinion that our audit quality control system complied with *Government Auditing Standards (GAS)*. These results reflect the effort and dedication of our Internal Audit team, and I appreciate their continued professionalism.

We appreciate your sacrifices of time and travel to perform the review, and the professionalism and expertise shown during all phases by the review team. Thanks again for your work and the valuable assistance provided through the Association of Local Government Auditors (ALGA) peer review process.

Sincerely,

Greg L. Akers

Cc: Mark Swann, Metropolitan Auditor, Nashville, TN
Leanis L. Steward, City Internal Auditor, Shreveport, LA
Angela Baxter, Internal Audit Director, Hanover, VA
Paul Geib, ALGA Peer Review Coordinator, Region II