



External Quality Control Review

of the
County of Allegheny
Office of the Controller

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January – December 2009



Association of Local Government Auditors

January 14, 2010

Mark Patrick Flaherty
Controller
County of Allegheny
104 Courthouse – 436 Grant Street
Pittsburgh, PA 15219-2498


Dear Mr. Flaherty,


We have completed a peer review of the County of Allegheny Office of Controller, Auditing Division for the period January 1, 2009 through December 31, 2009. 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 if 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. 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 County of Allegheny Office of Controller, Auditing Division'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 reviewed January 1, 2009 through December 31, 2009.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.


Ruthe Holden, CPA, CISA
Los Angeles County
Metropolitan Transportation
Authority, Management
Audit Services


Wayne Good, CIGA
District of Columbia,
Office of Inspector
General


William Jennings
Fairfax County Public
Schools, Office of
Internal Audit