

Revision Date: 6/20/19



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# External Quality Control Review

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of the  
Hanover County  
Internal Audit Department

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

for the period (January 1, 2020 – December 31, 2022)

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## Association of Local Government Auditors

June 7, 2023

Angela Baxter, CPA  
Director of Internal Audit  
Hanover County

Dear Ms. Baxter,

We have completed a peer review of the Hanover County Internal Audit Department for the period January 1, 2020, to December 31, 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 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. The Hanover County Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Hanover County's 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 review period noted above.

*Darlana M. Moore* *Tamika Ford*

Darlana M. Moore, CFE  
Former Internal Audit  
Director  
Durham County

Tamika Ford, CIA  
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City of Shreveport Internal  
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