



External Quality Control Review

of the
Office of Internal Audit
Gwinnett County, GA

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

for the period January 1, 2022 through March 31, 2023



Association of Local Government Auditors

August 10, 2023

Mr. Mark Brown, Division Director of Internal Audit
Gwinnett County Government
Langley Drive
Lawrenceville, GA 30046

Dear Mr. Brown,

We have completed a peer review of the Gwinnett County Office of Internal Audit for the period of January 1, 2022 through March 31, 2023. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* (the *Standards*) by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system operated to provide reasonable assurance of conformance with the *Standards* issued by The Institute of Internal Auditors. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and the Audit Committee.

Based on the results of our review, it is our opinion that the Gwinnett County Office of Internal Audit'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 period from January 1, 2022 through March 31, 2023.

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

Linda J. Lindsey, CPA, CGAP
Orange County Public Schools

Jennifer Diaz
Children's Services Council of Palm Beach County