



PEER REVIEW - MANAGEMENT RESPONSE

Date: August 10, 2023

To: Linda J. Lindsey, CPA, CGAP, Peer Review Team Leader
Jennifer Diaz, Peer Review Team Member

From: Mark Brown, CPA, Division Director of Internal Audit
Keenan Nietmann, CFE, Operational Audits Division Director
Leslie Villanueva, CISA, CRISC, IT Audits Division Director

CC: Paula Ward, Peer Review Coordinator, Association of Local Government Auditors (ALGA)

Dear Peer Review Team,

Thank you for performing Gwinnett County Internal Audit's first external quality control review. We are pleased that you found we generally conform with the Institute of Internal Audit's International Professional Practices Framework. We also concur with your observations about how we can enhance our effectiveness. We will work with the Audit Committee to develop action plans. We value the peer review team's insights and suggestions and appreciate the team's professionalism and diligence in conducting the review.

Sincerely,

A handwritten signature in blue ink that reads "Mark Brown".

Mark Brown, CPA, Division Director of Internal Audit

A handwritten signature in black ink that reads "Keenan Nietmann".

Keenan Nietmann, CFE, Operational Audits Division Director

A handwritten signature in blue ink that reads "Leslie Villanueva".

Leslie Villanueva, CISA, CRISC, IT Audits Division Director