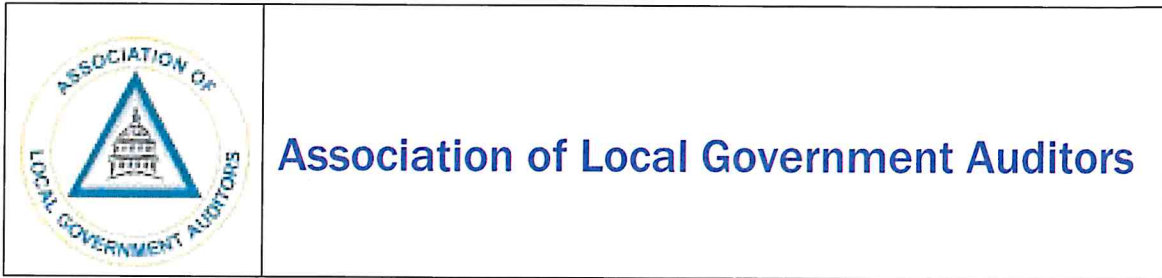




External Quality Control Review

of the
County Controllers Office
Internal Audits Office
Lehigh County, Pennsylvania

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2021 – December 31, 2023



June 7, 2024

Mr. Mark Pinsley, County Controller
Controller's Office – Room 465
Lehigh County Government Center
17 South Seventh Street
Allentown, PA 18101-2401

Mr. Nanton John, CFE
Deputy Controller/Internal Audit Office
17 South Seventh Street
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We have completed a peer review of the Lehigh Office of the Controller, Internal Audit Office for the period July 1, 2021, through December 31, 2023. In accordance with Generally Accepted Government Auditing Standards (GAGAS) peer review requirements, we followed the standards and guidance 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 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. Ours procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.

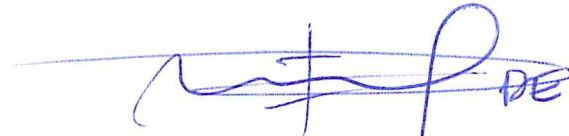
- Reviewing a sample of audit and attestation engagement and working papers.
- Reviewing documents related to independence, training, and development of the auditing staff.
- Interviewing auditing staff to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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.

Lehigh County Office of the Controller has received a rating of **pass**. Based on the results of our review, it is our opinion that the Lehigh County Office of the Controller's internal quality control system is adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and attestation engagement during the period July 1, 2021, to December 31, 2023.



Mr. Charles W. Hester
CPA/CFE/CGFM
Buckeye, Arizona



Mr. Emmanuel Djokou
Audit Supervisor
City of Baltimore, Maryland



June 7, 2024

Mr. Charles W. Hester, CPA, CFE, CGFM
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Mr. Emmanuel Djokou, Auditor III
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9th Floor, Room 903
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On behalf of the County of Lehigh, I want to thank you as well as the Association of Local Government Auditors (“ALGA”), for your time and effort in conducting our peer review in accordance with Government Auditing Standards. We appreciate the thorough and comprehensive review you have conducted. We realize that the peer review program at ALGA oversees and is supervised and conducted by professional auditors such as yourselves on a voluntary basis. We acknowledge our gratitude to your employers who support ALGA by allowing you to participate as peer review team members.

We are pleased the peer review team determined that the Lehigh County Office of Controller’s system of internal control was adequately designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards and applicable legal and regulatory requirements.

The Office of the Controller is committed to continuous improvement of its audit processes. We thank you both for your professionalism, openness, cooperation and courtesy during the audit. We also thank Mr. Martin Petherbridge for coordinating the peer review.

Sincerely,

Mark Pinsley
Lehigh County Controller

