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# External Quality Control Review

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of the  
**County of Lehigh  
Controller's Office**

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

for the period

July 1, 2018 to June 30, 2021

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## Association of Local Government Auditors

December 9, 2021

Mr. Mark Pinsley, County Controller  
County of Lehigh  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101-2400

Dear Mr. Pinsley,

We have completed a peer review of the Lehigh County Office of the Controller for the period July 1, 2018 to June 30, 2021. 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 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. Lehigh County Office of the Controller has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Lehigh County Office of the Controller'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, and attestation engagements during the period July 1, 2018 to June 30, 2021.

Christine Glover, CIA, CGAP, CFE  
City of Tampa, FL

Oliver Arthur, CPA, CGMA, CICA  
Berks County, PA



**Lehigh County**  
Pennsylvania

**OFFICE OF THE CONTROLLER**

Mark Pinsley, MBA    Thomas Grogan, CPA  
COUNTY CONTROLLER    DEPUTY CONTROLLER

December 9, 2021

Ms. Christine Glover, MS, MBA, CIA, CFE, CGAP  
Director, Internal Audit Department  
City of Tampa  
315 E. Kennedy Blvd.  
Tampa, Florida 33602

Mr. Oliver Arthur CPA  
Manager of Auditing  
Project Manager  
Berks County Controller's Office  
Berks County Services Center 12th Floor  
633 Court Street  
Reading, PA 19601

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 ALGA oversees 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

