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# External Quality Control Review

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of the  
County of Northampton  
Controller's Office

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period January 1, 2016 - December 31, 2018

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## Association of Local Government Auditors

October 4, 2019

Richard Szulborski  
Controller's Office  
County of Northampton  
669 Washington Street  
Easton, Pennsylvania 18042

Dear Mr. Szulborski,

We have completed a peer review of the County of Northampton Controller's Office for the period of January 1, 2016 through December 31, 2018. In conducting our review, 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 operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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 and management, 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.

Based on the results of our review, it is our opinion that the County of Northampton Controller's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period of January 1, 2016 through December 31, 2018.

Sincerely,

  
Cynthia Birney, CPA, CFE  
Clark County, Nevada

  
Andrea Butola, CPA, CFE  
City of Cape Coral, Florida