



External Quality Control Review

of the
Johnson County Audit Services
Office

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

for the period October 1, 2016 through September
30, 2019



Association of Local Government Auditors

November 22, 2019

Ken Kleffner, CIA, County Auditor
Johnson County Audit Services
111 S. Cherry Street, Suite 1050
Olathe, Kansas 66061

Dear Mr. Kleffner,

We have completed a peer review of the Johnson County Audit Services Office for the period October 1, 2016 through September 30, 2019. 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 in order 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 nonaudit 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Johnson County Audit Services Office has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Johnson County Audit Services Division'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 during review period of October 1, 2016 through September 30, 2019.

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

Tracy Yarlott-Davis, MPP
Berkeley City Auditor's Office

Reed Partridge, CLEA
Wyandotte County Auditor's Office