



External Quality Control Review

of the
Clark County Nevada
Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2015 – June 30, 2018



Association of Local Government Auditors

October 4, 2018

Ms. Angela M. Darragh, CPA
Director
Clark County Nevada Audit Department
500 South Grand Central Parkway, 5th Floor
Las Vegas, Nevada 89106

Dear Ms. Darragh,

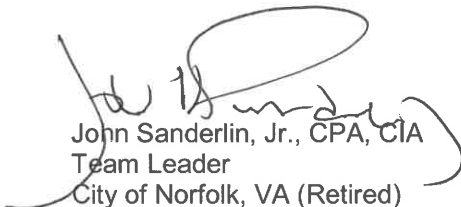
We have completed a peer review of the Clark County Nevada Audit Department for the period July 1, 2015 through June 30, 2018. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

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:

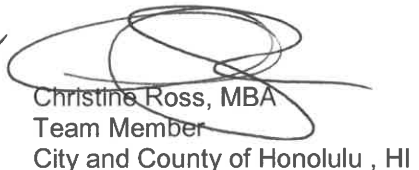
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff to 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.

Based on the results of our review, it is our opinion that the Clark County Nevada Audit Department's 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 July 1, 2015 through June 30, 2018.


John Sanderlin, Jr., CPA, CIA
Team Leader
City of Norfolk, VA (Retired)


Susan Edwards, CIA, CFE
Team Member
City of Arlington, TX


Christine Ross, MBA
Team Member
City and County of Honolulu, HI



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

Clark County Nevada Audit Department

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit and attestation engagements during the period July 1, 2015, through June 30, 2018.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Kristine Adams-Wannberg

Kristine Adams-Wannberg
ALGA President