
NALGA

NALGA Peer Review Committee
1220 SW Fifth Ave., Room 120
Portland, OR 97204
(503) 823-3542

National Association of Local Government Auditors

October 27, 2000

Mr. Ronald A. Coen, Director
Fairfax County Internal Audit Office
Fairfax, Virginia 22035

Mr. Coen:

We have completed an external quality control review of the Fairfax County Internal Audit Office for audits initiated during the period July 1, 1999 through June 30, 2000. In conducting our review, we followed the standards and guidelines contained in the NALGA *Quality Control Review Guide* published in May 1995, by the National Association of Local Government Auditors.

As prescribed by the NALGA *Guide*, we reviewed the internal quality control system of your audit organization and evaluated a sample of audits conducted by your office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

We have concluded from our review that your system of internal quality control is suitably designed and provides reasonable assurance that applicable government auditing standards are followed in your audit work. We have also concluded from the sample of audits evaluated that your quality controls worked effectively and that audits were conducted in conformance with applicable standards during the period reviewed.

It is our opinion that the Internal Audit Office of the County of Fairfax Virginia was in compliance with government auditing standards during the period reviewed. We have prepared a separate management letter which provides additional details on the work performed and suggestions for further strengthening of your system of internal quality control.

Drew Harmon
Assistant Municipal Auditor
City of Roanoke

James Pell
Senior Auditor
City of Richmond

Ned Smith
Senior Auditor
Chesterfield County