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# External Quality Control Review

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of the  
Clark County Nevada Audit  
Department

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2012 – June 30, 2015

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## Association of Local Government Auditors

August 27, 2015

Ms. Angela M. Darragh, CPA  
Audit Director  
Clark County Nevada Audit Department  
500 South Grand Central Parkway, 5<sup>th</sup> 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, 2012 through June 30, 2015. 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 July 1, 2012 through June 30, 2015.

Richard Springsteen, CPA  
Team Leader  
DFW International Airport

Lamar Norwood, CIA  
Team Member  
City of Raleigh

Troy Shimasaki, CRMA  
Team Member  
City and County of Honolulu



# Audit Department

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Angela M. Darragh, CPA, CFE, CISA, Director

August 28, 2015

Team Leader  
Mr. Richard Springsteen  
DFW International Airport  
Audit Services  
P.O. Box 619428  
DFW Airport, TX 75261-9428

Dear Mr. Springsteen,

On behalf of the Clark County Audit Department, I want to thank you, Lamar Norwood, and Troy Shimasaki, acting on behalf of the Association of Local Government Auditors (ALGA), for the time and effort you put into this review. We appreciate your diligence in analyzing our policies, procedures, and practices to ensure we are conducting quality audits in compliance with *Government Auditing Standards*.

Your issuance of an unqualified report is the highest tribute that can be bestowed on a government audit department. Its meaning assures the public of high quality audits as well as transparency in government. We are honored to have received it.

Once again, I wish to thank you and ALGA for lending your expertise in performing a Peer Review on the Clark County Audit Department.

Sincerely,

Angela M. Darragh  
Director, Clark County Audit Department

Cc: Terra Van Andel, ALGA Peer Review Coordinator