



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, 2018 to June 30, 2021



Association of Local Government Auditors

February 3, 2022

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

Dear Director Darragh,

We have completed a peer review of the Clark County Nevada Audit Department for the period July 1, 2018 through June 30, 2021. 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 attestation 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Clark County Nevada Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Clark County Nevada Audit Department'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 and attestation engagements during the period of July 1, 2018 through June 30, 2021.

Troy Shimasaki, CRMA
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Madison Rorschach, CIA, CGAP
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