



External Quality Control Review

of the
Office of Internal Audit
Charles County, MD

Conducted in accordance with guidelines of
the

Association of Local Government Auditors

for the period January 1, 2023 through
December 31, 2024.



Association of Local Government Auditors

July 16, 2025

Johnnie Coleman, Senior Internal Auditor
Charles County Government
200 Baltimore Street,
La Plata, MD 20646

Dear Mr. Coleman,

We have completed a peer review of the Charles County Office of Internal Audit for the period January 1, 2023, through December 31, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Global Internal Audit Standards (the Standards)* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the 2017 Standards* issued by the Institute of Internal Auditors. Our procedures included:

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

Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of generally conforms, partially conforms, or does not conform. Charles County Office of Internal Audit has received a rating of Generally conforms.

Based on the results of our review, it is our opinion that the Charles County Office of Internal Audit internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for engagements during the period January 1, 2023, through December 31, 2024.

We have prepared a separate letter providing findings and recommendations for strengthening your internal quality control system.

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