



---

# External Quality Control Review

---

of the  
Maryland-National Capital Park  
and Planning Commission

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**

for the period July 1, 2020 through June 30, 2023

---



## Association of Local Government Auditors

December 6, 2023

Renee Kenney  
Inspector General  
Maryland-National Capital Park and Planning Commission  
Office of the Inspector General  
6611 Kenilworth Ave #102  
Riverdale, MD 20737

Dear Ms. Kenney,

We have completed a peer review of the Maryland-National Capital Park and Planning Commission (M-NCPPC) Office of the Inspector General for the period July 1, 2020 through June 30, 2023. 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 and management 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. The M-NCPPC Office of the Inspector General has received a rating of pass.

Further, based on the results of our review, it is our opinion that the M-NCPPC Office of the Inspector General'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 during the period July 1, 2020 through June 30, 2023.

*Melissa Alderson*

Melissa Alderson  
Assistant City Auditor  
Office of City Auditor  
City of Seattle

*Kimberly Middleton*

Kimberly Middleton  
Internal Auditor  
Office of Internal Audit  
City of Raleigh



THE MARYLAND-NATIONAL CAPITALPARK AND PLANNING COMMISSION

Office of the Inspector General

December 7, 2023

Martin Petherbridge, CPA, CIA, CISA  
ALGA Peer Review Coordinator  
222 W. Hargett St.  
Office of Internal Audit - City of Raleigh  
Raleigh, NC 17601

Melissa C. Alderson, EMPA, CGAP  
Assistant City Auditor  
Office of City Auditor – City of Seattle  
700 5<sup>th</sup> Ave., Suite 2410  
Seattle, WA 981104

Kimberly Middleton  
Auditor  
Office of Internal Audit - City of Raleigh  
PO Box 590  
Raleigh, NC 27602

Dear Mr. Petherbridge, Ms. Alderson, and Ms. Middleton,

Please accept this document as our official response to your External Quality Control Review Report dated December 6, 2023, regarding the peer review of the Maryland-National Capital Park and Planning Commission, Office of the Inspector General for the period July 1, 2021 – June 30, 2023. Your thoughtful consideration and comments will assist us in strengthening our quality control efforts and adherence to the Government Auditing Standards.

We would like to thank Ms. Alderson and Ms. Middleton for their expertise and professionalism extended to us throughout this peer review process. We are pleased you have determined the OIG's quality control system is adequately designed and operating effectively to provide reasonable assurance that our audit work is in compliance with Government Auditing Standards.

Sincerely,

Modupe Ogunduyile, CIG  
Deputy Inspector General

Renee M. Kenney, CPA, CIA, CISA, CIG  
Inspector General  
Office of the Inspector General  
Maryland-National Capital Park and Planning Commission