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May 16, 2006

Mrs. Jill Rissi, Chairperson
Citizen's Audit Advisory Committee
Maricopa County Internal Audit Department
301 West Jefferson, Tenth Floor
Phoenix, Arizona 85003

Dear Mrs. Rissi:

We have completed an external quality control review of the Maricopa County Internal Audit Department for reports issued during the period January 1, 2003 through December 31, 2005. In conducting our review, we followed the government auditing standards issued by the Comptroller General of the United States.

We reviewed the internal quality control system of the Maricopa County Internal Audit Department and tested a sample of audits conducted by the Maricopa County Internal Audit Department. 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 the Maricopa County Internal Audit Department system of internal quality control was suitably designed and provided reasonable assurance that applicable government auditing standards were followed in the Maricopa County Internal Audit Department audit work. We have also concluded from the sample of audits tested that the Maricopa County Internal Audit Department quality controls were working effectively and that audits were conducted in conformance with applicable Standards during the period under review.

It is our opinion, therefore, that the Maricopa County Internal Audit Department was in compliance with applicable government auditing standards during the period January 1, 2003 through December 31, 2005.

Sincerely,

Jim Fox, CIA, CFE

cc: Citizen's Audit Advisory Committee Members
Ross Tate, County Auditor

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Mrs. Jill Rissi, Chairperson
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Maricopa County Internal Audit Department
301 West Jefferson, Tenth Floor
Phoenix, Arizona 85003

Dear Mrs. Rissi:

We have completed an external quality control review of the Maricopa County Internal Audit Department for reports issued during the period January 1, 2003 through December 31, 2005. We have issued a report stating our opinion concerning the Department's overall level of compliance with government audit standards. We are issuing this companion letter to management to discuss details and offer suggestions for improvement. This letter should be read in conjunction with our opinion letter.

The internal quality control system could be strengthened by ensuring each Auditor in the Department at least 24 hours of government specific education every two years.

Government Continuing Professional Education (CPE)

Every two years, Auditors who perform work under the Government Auditing Standards are required to receive 80 hours of CPE with at least 24 hours in Government education. As part of this engagement, we reviewed several auditor's listings of CPE completed and noted an inconsistency of classification of their education into the government vs. non-government categories.

GAS 3.45 states 24 hours shall be "in subjects directly related to government auditing, the government environment or the specific or unique environment in which the audited entity operates". Although this language is broad and may be interrupted in a number of different ways, we recommend that the Department provide more Government specific educational opportunities to their auditors.

Sincerely,

Jim Fox, CIA, CFE

cc: Citizen's Audit Advisory Committee Members
Ross Tate, County Auditor

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