



Association of Local Government Auditors

March 19, 2009

Kathleen T. Seay, CPA, CISA
Director of Internal Audit
7496 County Complex Road
Hanover, VA 23069-0470

Dear Ms. Seay,

We have completed a peer review of the Hanover County Internal Audit Department for the period July 1, 2007 through June 30, 2008. 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 if 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. 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 Hanover County Internal 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, 2007 through June 30, 2008.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Robert B. Wasserbach, CPA, CIA
New Castle County, DE

Terrie L. Pyeatt, CPA
Virginia Beach City Public Schools