

**COUNTY OF LEHIGH, PENNSYLVANIA  
COMMISSIONERS BILL 2014-08  
SPONSORED BY COMMISSIONER DOUGHERTY  
REQUESTED DATE: MARCH 18, 2014  
ORDINANCE NO. 2014 -**

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**APPROVING THE PEER REVIEW AGREEMENT WITH ASSOCIATION OF  
LOCAL GOVERNMENT AUDITORS (ALGA)**

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**WHEREAS**, the Lehigh County Controller's Office is subject to a peer review every three (3) years for compliance with the "Government Auditing Standards"; and

**WHEREAS**, the Association of Local Government Auditors (ALGA) has previously performed this review at an economical cost to the County; and

**WHEREAS**, ALGA's Board of Directors has adopted a firm policy as to the wording and form of the peer review agreement they will sign; and

**WHEREAS**, a copy of the proposed Peer Review Agreement is attached hereto as Exhibit "A"; and

**WHEREAS**, because the proposed Peer Review Agreement does not comply with the Section 801.2 of the Administrative Code, ordinance approval is required.

**NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED BY  
THE BOARD OF COMMISSIONERS OF THE COUNTY OF LEHIGH,  
PENNSYLVANIA, THAT:**

1. The foregoing Whereas clauses are incorporated herein as if set forth in their entirety.
2. The proposed Peer Review Agreement between ALGA and the County of Lehigh, attached hereto as Exhibit "A", is hereby approved, and is hereby exempted from

the requirements of §801.2 of the Administrative Code.

3. The proper officers and other personnel of Lehigh County are hereby authorized and empowered to take all such further action, including any necessary transfers of funds, and execute additional documents as they may deem appropriate to carry out the purpose of this Ordinance.

4. The County Executive shall distribute copies of this Ordinance to the proper officers and other personnel of Lehigh County whose further action is required to achieve the purpose of this Ordinance.

5. Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance is hereby repealed insofar as the same affects this Ordinance.

6. This Ordinance shall become effective in ten (10) days after enactment.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2014, by the  
following vote:

Commissioners

AYE

NAY

Geoff Brace  
Thomas C. Creighton, III  
Percy H. Dougherty  
David S. Jones, Sr.  
Vic Mazziotti  
Brad Osborne  
Scott Ott  
Lisa Scheller  
Michael Schware

ATTEST: \_\_\_\_\_  
CLERK TO THE BOARD OF COMMISSIONERS

APPROVED this \_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
THOMAS S. MULLER  
LEHIGH COUNTY EXECUTIVE

ENACTED this \_\_\_\_ day of \_\_\_\_\_, 2014.

## A. ALGA PEER REVIEW AGREEMENT

ALGA Peer Review Guide (2011)  
(Revision Date: 10/09/12)

The Peer Review Agreement should be executed by the Audit Organization and the Review Coordinator prior to making any travel arrangements. The "hold harmless" section of the agreement may not be revised or edited by either party.

(Letterhead of Audit Organization)

(Date)

(ALGA Review Coordinator Name and Address)

Dear (Mr./Ms. ALGA Review Coordinator Name):

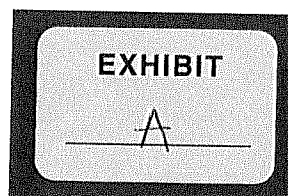
I would like to thank you for coordinating the peer review for the (Audit Organization). This letter confirms our understanding of the arrangements for the review. The peer review team will consist of (Team Leader Name) as team leader, with (Member Name) and (Member Name) as team members.

The scope of the review will be to conduct a peer review following guidelines contained in the *ALGA Peer Review Guide*, 2011 Revision. The objectives of the review will be to determine whether during the period (Date Range), the (Audit Organization's) internal quality control system was suitably designed and operating effectively to provide reasonable assurance of complying with applicable *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States.

The peer review team will prepare a signed report and a letter to management, if appropriate, stating their conclusions. The review team will follow the reporting guidelines contained in the *ALGA Peer Review Guide*.

During the course of the review, the peer review team will have full access to the (Audit Organization) policies and procedures, personnel files, audit and attestation reports, supporting working papers, documents relating to nonaudit services, and any other reports, correspondence, files, documents deemed pertinent by the peer review team. (Audit Organization) personnel will also be available for interview by the peer review team. During the course of the review, the review team and the (Audit Organization) will exercise due care to understand and adhere to their professional obligations and this agreement, and will treat all parties involved in a professional and respectful manner.

The on-site portion of the review will be conducted during the period (Date Range). The final report will be issued on ALGA letterhead and will be delivered no later than (Date).



(ALGA Review Coordinator Name)

(Date)

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The (Audit Organization) will pay reasonable expenses incurred by the peer review team members relating to the review. Meal and incidental travel expenses will be reimbursed based on the United States Federal Government GSA Schedule for the respective region. Air travel, hotel accommodations, rental car transportation, meal, and incidental costs will be coordinated and arranged through ALGA Member Services. The value delivered by the peer review team is a benefit of the ALGA Peer Review Program. In order to participate in the program, (Audit Organization) will commit audit personnel to conduct similar peer reviews coordinated by ALGA. Fulfillment of this obligation is required to participate in the peer review program.

To the extent lawful, (Audit Organization) agrees to hold ALGA and its officers and representatives harmless of any liability arising from the actions of the peer review team or issues resulting from the peer review.

If this letter correctly expresses your understanding, please sign and return to me at your earliest convenience.

Sincerely,

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(Audit Director Name and Title)

Attachments

Accepted by: \_\_\_\_\_ (ALGA Review Coordinator Signature and Date)