



Association of Local Government Auditors

June 23, 2011

Mr. Thomas Slonaker
County Controller
County of Lehigh
Lehigh County Government Center
Room 465
17 South Seventh Street
Allentown, PA 18101

Dear Mr. Slonaker:

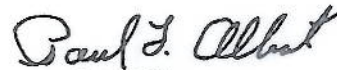
We have completed a peer review of the Office of the Controller of Lehigh County, Pennsylvania, for the period January 1, 2008 through December 31, 2010. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* (2008 Revision) published by the Association 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 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 Lehigh County Office of the Controller's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for financial audits and attestation engagements during the period January 1, 2008 through December 31, 2010.

We have prepared a separate letter that highlights several areas where your office excels. We also offer several suggestions to further strengthen your internal quality system.


John P. Competello
Palm Beach County, FL


Paul L. Albert
County of Northampton, PA