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# **NSAA**

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## **National State Auditors Association**

**STATE OF ALASKA**

**DIVISION OF LEGISLATIVE AUDIT**

**QUALITY CONTROL REVIEW REPORT**

**YEAR ENDED JUNE 30, 1995 AND  
STATEWIDE SINGLE AUDIT FOR THE  
YEAR ENDED JUNE 30, 1994**

# National State Auditors Association

August 29, 1995

Mr. Randy S. Welker, CPA  
Legislative Auditor  
Division of Legislative Audit  
P.O. Box 113300  
Juneau, AK 99811-3300

Dear Mr. Welker:

We have reviewed the Division of Legislative Audit's system of quality control. The purpose of our review was to obtain reasonable assurance of the Division's compliance with generally accepted government auditing standards. This review included audit reports issued from July 1, 1994 through June 30, 1995, and the statewide single audit for the year ended June 30, 1994. We conducted our review in accordance with the policies and procedures for quality control peer reviews established by the National State Auditors Association (NSAA). Our review included tests of selected audit engagements for compliance with the Division's quality control policies and procedures as deemed necessary in the circumstances.

In performing our review, we considered the general characteristics of a system of quality control as described in the quality control peer review guidelines issued by NSAA. Such a system should be appropriately comprehensive and suitably designed in relation to the Division's organizational structure, its policies, and the nature of its functions. Because individual performance can vary in any audit organization, adherence to all policies and procedures may not be possible in every case. However, adherence to prescribed policies and procedures is expected in most situations.

In our opinion, the Division of Legislative Audit's system of quality control for audits issued from July 1, 1994 through June 30, 1995, and the statewide single audit for the year ended June 30, 1994, was operating effectively and provided reasonable assurance of compliance with generally accepted government auditing standards.



Roberta Broeker, CPA  
Team Leader  
National State Auditors  
Association Review Team