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# **NSAA**

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## **National State Auditors Association**

**STATE OF ALASKA  
DIVISION OF LEGISLATIVE AUDIT  
QUALITY CONTROL REVIEW  
FOR AUDITS ISSUED DURING THE PERIOD  
JULY 1, 1997 THROUGH JUNE 15, 1998**

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**REPORT**

# National State Auditors Association

June 22, 1998

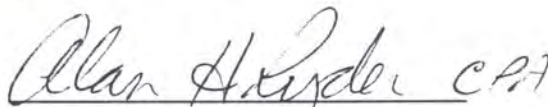
Ms. Pat Davidson  
Legislative Auditor  
Division of Legislative Audit  
P. O. Box 113300  
Juneau, AK 99811-3300

Dear Ms. Davidson:

We have reviewed the Alaska Division of Legislative Audits' system of quality control. The purpose of our review was to obtain reasonable assurance of the Alaska Division of Legislative Audits' compliance with government auditing standards. This review included audit reports issued from July 1, 1997 through June 15, 1998, and the Single Audit for the fiscal year ended June 30, 1997. We conducted our review in accordance with the policies and procedures for external quality control reviews established by the National State Auditors Association (NSAA). Our review included tests of selected audit engagements for compliance with the Alaska Division of Legislative Audits' 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 external quality control review guidelines issued by NSAA. Such a system should be appropriately comprehensive and suitably designed in relation to the Alaska Division of Legislative Audits' organizational structure, its policies, and the nature of its functions. Because individual performance can vary in any state 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.

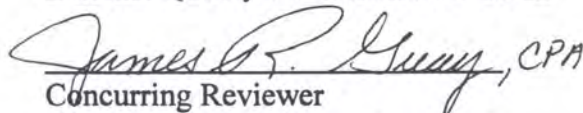
In our opinion, the Alaska Division of Legislative Audits' system of quality control for audits issued from July 1, 1997 through June 15, 1998 and the Single Audit for the fiscal year ended June 30, 1997 was operating effectively and provided reasonable assurance of compliance with generally accepted government auditing standards.



Team Leader

National State Auditors Association

External Quality Control Review Team



Concurring Reviewer

National State Auditors Association

External Quality Control Review Team