

NSAA

National State Auditors Association

**STATE OF ALASKA
DIVISION OF LEGISLATIVE AUDIT**

**REPORT ON THE SYSTEM
OF AUDIT QUALITY CONTROL
FOR THE PERIOD JULY 1, 2000
THROUGH JUNE 30, 2001**



National State Auditors Association

September 13, 2001

Ms. Pat Davidson, Legislative Auditor
P.O. Box 113300
Juneau, Alaska 99811

Dear Ms. Davidson:

We have reviewed the system of quality control of the Alaska Division of Legislative Audit (the Division) in effect for the period July 1, 2000 through June 30, 2001. A system of quality control encompasses the Division's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with government auditing standards. The design of the system and compliance with it are the responsibility of the Division. Our responsibility is to express an opinion on the design of the system and the Division's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external quality control reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the Division's system of quality control for audits conducted in accordance with government auditing standards. In addition, we tested compliance with the Division's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the Division's policies and procedures on selected engagements. Because our review was based on selective tests, it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it.

Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Alaska Division of Legislative Audit in effect for the period July 1, 2000 through June 30, 2001 has been suitably designed and was complied with during the period to provide reasonable assurance of conforming with government auditing standards.

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