



National State Auditors Association

**State of Alaska
Office of Legislative Audit
Peer Review Report
July 1, 2012 through June 30, 2013
and the fiscal year 2012 Statewide Single Audit
which was re-issued August 22, 2013**



National State Auditors Association

PEER REVIEW REPORT

September 13, 2013

Kris Curtis, Legislative Auditor
Alaska Division of Legislative Audit
333 Willoughby Ave, 6th floor
Juneau, AK 99801-3300

Dear Ms. Curtis:

We have reviewed the system of quality control of the State of Alaska, Division of Legislative Audit in effect for the period July 1, 2012 through June 30, 2013, and the fiscal year 2012 Statewide Single Audit which was re-issued August 22, 2013. 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 performing and reporting in conformity with applicable professional standards in all material respects. 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 peer 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 engagements conducted in accordance with professional 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. The engagements selected represented a reasonable cross-section of the Division's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. 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 State of Alaska, Division of Legislative Audit in effect for the period July 1, 2012 through June 30, 2013, and the fiscal year 2012 Statewide Single Audit which was re-issued August 22, 2013, has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The State of Alaska, Division of Legislative Audit has received a peer review rating of *pass*.



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