

National State Auditors Association

October 3, 2000

Mr. Thomas H. McTavish, C.P.A.
Auditor General
Office of the Auditor General
201 N. Washington Square
Lansing, MI 48913

Dear Mr. McTavish:

We have reviewed the Michigan Office of the Auditor General's system of quality control. The purpose of our review was to obtain reasonable assurance of the Office's compliance with government auditing standards. This review included audit reports issued from October 1, 1999 through September 30, 2000. 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 Office'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 external quality control review guidelines issued by NSAA. Such a system should be appropriately comprehensive and suitably designed in relation to the Office's 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, Michigan Office of the Auditor General's system of quality control for audits issued from October 1, 1999 through September 30, 2000 was operating effectively and provided reasonable assurance of compliance with generally accepted government auditing standards.



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