



**The Association of Local Government Auditors
Awards this**

Certificate of Compliance

to the

**County of Hawaii
Office of the County Auditor**

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for engagements during the period
July 1, 2022 to June 30, 2025.

Corrie Stokes

Corrie Stokes
ALGA Peer Review Committee



External Quality Review

of the
County of Hawaii, Office of the
County Auditor

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2022 to June 30, 2025



March 4, 2026

Ms. Clare McAdam, County Auditor
County of Hawaii, Office of the County Auditor
120 Pauahi St, Suite 309
Hilo, HI 96720

Dear Ms. Clare McAdam,

We have completed a peer review of the County of Hawaii, Office of the County Auditor for the period July 1, 2022 to June 30, 2025. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality management system of your audit organization and conducted tests to determine whether your internal quality management system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The County of Hawaii, Office of the County Auditor has received a rating of pass.

Based on the results of our review, it is our opinion that the County of Hawaii, Office of the County Auditor's internal quality management system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period July 1, 2022 to June 30, 2025.

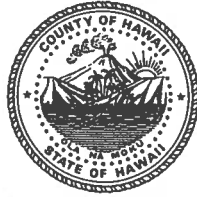


Paul Geib, CFE
Milwaukee Public Schools



Stan Sewell, CPA, CFE, CGFM
City of Chattanooga

Clare McAdam
County Auditor



County of Hawai'i

OFFICE OF THE COUNTY AUDITOR

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March 4, 2026

Mr. Paul Geib, Chief Auditor
Milwaukee Public Schools
5225 W. Vliet Street
Milwaukee, WI 53208

Re: County of Hawai'i Office of the County Auditor's External Quality Control Review

Aloha Mr. Geib and Mr. Sewell:

Mahalo for conducting the external quality control review for our office for the period of July 1, 2022, through June 30, 2025. We found the process to be highly constructive and valuable.

We are pleased that the review concluded that the Office of the County Auditor's internal control system is appropriately designed and operating effectively, providing reasonable assurance that we are meeting our responsibilities in accordance with professional standards and performing in conformity with those standards in all material respects. We also appreciate the finding that no issues required communication in a separate management letter.

The peer review process plays an essential role in helping our office maintain and strengthen those standards and we will share the peer review results with the County Council and make them available to the public on our website.

Thank you again for the thoroughness of your review and for sharing your professional experience and insights. It was a pleasure working with you.

Mahalo nui loa,

A handwritten signature in black ink, appearing to read "Clare McAdam", written over a horizontal line.

Clare McAdam
County Auditor

Cc: Stan Sewell, City Auditor, City of Chattanooga
Jennifer An, Peer Review Coordinator, Association of Local Government Auditors
Martin Petherbridge, Peer Review Committee Chair, Association of Local Government Auditors