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August 5, 2005

Steven B Schnee, Ph. D.
Executive Director
MHMRA of Harris County
7011 SW Freeway
Houston, Tx 77074

Dear Dr. Schnee

I have completed an external control review of the MHMRA of Harris County Internal Audit Office for audits initiated during the period February 1, 2005 through April 30, 2005. In conducting my review, I followed the standards and guidelines contained in the *NALGA Quality Control Review Guide*, published in May 1995, and the supplement published in 2003 by the National Association of Local Government Auditors.

As prescribed by the *NALGA Guide*, I reviewed the internal quality control system of your audit organization and evaluated a sample of audits conducted by your office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

I have concluded from my review that your system of internal quality control is suitably designed and provides reasonable assurance that applicable auditing standards are followed in your audit work. I have also concluded from the sample of audits evaluated that your quality controls worked effectively and that audits were conducted in conformance with applicable standards during the period reviewed.

It is my opinion, therefore, that the MHMRA of Harris County Internal Audit Office was in compliance with auditing standards during the period February 1, 2005 through April 30, 2005.



Flora Libunao
Executive Consultant
Audits