



# External Quality Control Review

of the  
Office of Auditor General:  
Fairfax County Public Schools

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2021 to June 30, 2022

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## Association of Local Government Auditors

April 27, 2023

Esther Ko, Auditor General  
Office of Auditor General  
Fairfax County Public Schools  
8115 Gatehouse Rd., Ste. 5500  
Falls Church, VA 22042

Dear Esther,

We have completed a peer review of the Office of Auditor General – Fairfax County Public Schools for the period July 1, 2021 to June 30, 2022. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control 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 audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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. Office of Auditor General – Fairfax County Public Schools has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Office of Auditor General – Fairfax County Public Schools internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and attestation engagements during the period July 1, 2021 to June 30, 2022.

Richard Walls, CPA, CIA, CMFO  
City of Chattanooga TN

Andrea Addis, CIA, CICA, CCFO  
Knox County TN