



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, 2022 to June 30, 2025



January 30, 2026

Esther Ko, Auditor General
Office of Auditor General
Fairfax County Public Schools
8115 Gatehouse Rd., Suite 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, 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 control system of your audit organization and conducted tests 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 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.

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 engagements during the period July 1, 2022 to June 30, 2025.


Catrina McCollum, CFE, CICA, CMFO
City of Memphis


Bruce Landrum, Jr., MBA
Milwaukee County Office of the Comptroller