



## Association of Local Government Auditors

August 25, 2016

Michele Winston  
Internal Auditor Director  
Prince George's County Public Schools  
14200 School Lane  
Upper Marlboro, MD 20772

Dear Ms. Winston,

We have completed a peer review of the Internal Audit Department of Prince George's County Public Schools for the period July 1, 2015 - June 30, 2016. In conducting our review, 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 operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of nonaudit services, 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.

Based on the results of our review, it is our opinion that the Internal Audit Department of Prince George's County Public Schools' internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for nonaudit services and attestation engagements during the period July 1, 2015 – June 30, 2016.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Tashonda Cobbs  
Fulton County Schools  
Atlanta, GA

Zachary Effting  
County of Lehigh  
Allentown, PA