



Association of Local Government Auditors

February 27, 2020

Michele Winston, Internal Audit 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, 2016 to June 30, 2019. 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).

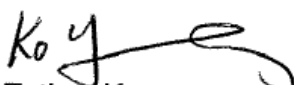
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued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

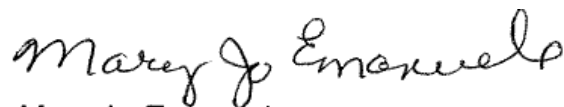
- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of attestation engagements, non-audit services, and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing 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. The Internal Audit Department of Prince George's County Public Schools has received a rating of pass.

Further, 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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for attestation engagements during the period of July 1, 2016 to June 30, 2019.

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


Esther Ko
Fairfax County Public Schools
Fairfax, VA


Mary Jo Emanuele
City Auditor's Office
Kansas City, MO