



---

Peer Review of the  
Orange County Public Schools  
Internal Audit Department

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period October 1, 2011 to  
September 30, 2016

---



## Association of Local Government Auditors

October 13, 2016

Linda Lindsey  
Senior Director  
Internal Audit Department  
Orange County Public Schools  
445 West Amelia Street  
Orlando, FL 32801

Dear Ms. Lindsey,

We have completed a peer review of the Orange County Public Schools' Internal Audit Department for the period October 1, 2011 through September 30, 2016. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* 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 if your internal quality control system operated to provide reasonable assurance of conformance with *the International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework*. Due to variances in individual performance and judgment, conformance 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 Orange County Public Schools Internal Audit Department's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements during the period October 1, 2011 through September 30, 2016.

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

Christine Glover, CIA, CFE, GGAP  
Team Leader  
City of Tampa, FL

Miguel Montiel, CIA, CGAP  
Team Member  
City of El Paso, TX

Yong No, CPA  
Team Member  
City of Springfield, MA