



Association of Local Government Auditors

November 18, 2021

Linda Lindsey
School Board Internal Auditor
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 of October 1, 2016 to September 30, 2021. 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 of October 1, 2016 to September 30, 2021.

Jennifer An

Jennifer An
Team Leader
City of Los Angeles

Carolyn Smith

Carolyn Smith
Team Member
Columbus City Schools