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# External Quality Control Review

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of the  
Prince George's County Public Schools  
Internal Audit Department

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period July 1, 2019 – June 30, 2023

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## Association of Local Government Auditors

June 6, 2024

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 Prince George's County Public Schools, Internal Audit Department for the period July 1, 2019 through June 30, 2023. 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.

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. Prince George's County Public Schools, Internal Audit Department has received a rating of pass.

Based on the results of our review, it is our opinion that Prince George's County Public Schools, Department of Internal Audit 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, 2019 through June 30, 2023.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.

*Renee Kenney*

Renee Kenney, CPA, CIG, CIA, CISA  
Inspector General  
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Team Leader

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