



# External Quality Control Review

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## Fairfax County Internal Audit Office

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period of May 1, 2009 through May 1, 2012

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## Association of Local Government Auditors

May 16, 2012

Mr. Christopher J. Pietsch, Director  
Fairfax County Internal Audit Office  
12000 Government Parkway  
Suite 533  
Fairfax, Virginia 22035

Dear Mr. Pietsch,

We have completed a peer review of the County of Fairfax Internal Auditor's Office for the period May 1, 2009 to May 1, 2012. 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 if 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 audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee 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 County of Fairfax Internal Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during May 1, 2009 to May 1, 2012.

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

Lyndon S. Remias  
City Auditor  
City of Virginia Beach

Stan Sewell  
Director of Internal Audit  
City of Chattanooga

Bill Walker  
Senior Auditor  
Metropolitan Government of  
Nashville/Davidson County