



Association of Local Government Auditors

October 23, 2015

Sharon Pribadi, Director,
Internal Audit Office
Fairfax County Government
12000 Government Center Parkway, Suite 533
Fairfax, VA 22035

Dear Ms. Pribadi,


We have completed a peer review of the Fairfax County Internal Audit Office for the period May 1, 2012 to May 1, 2015. In conducting our review, we followed the standards and guidelines contained in the Peer Review guidelines published by the Association of Local Government Auditors (ALGA).

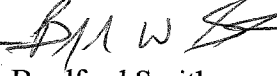
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:


- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and the director to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgement, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on results of our review, it is our opinion that the Fairfax County Internal Audit Office's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audit engagements during the period May 1, 2012 through May 1, 2015.


Richard Edwards
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Durham County Government
Durham, NC


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