



Association of Local Government Auditors

September 27, 2018

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

Dear Ms. Pribadi,

We have completed a peer review of the Fairfax County Internal Audit Office for the period May 1, 2015 to April 30, 2018. 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 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 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 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 audits, attestation, and non-audit engagements during the period May 1, 2015 to April 30, 2018.

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


Germaine F. Brewington,
PhD, CPA, CFE
Director of Audit Services
City of Durham
Durham, NC


Qian Yuan, CIA, CISA
Assistant City Auditor
City of Gainesville
Gainesville, FL


Coia Walker, CFE
Sr. Performance Auditor
City of Atlanta
Atlanta, GA