



Association of Local Government Auditors

January 26, 2023

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

Dear Mrs. Pribadi,

We have completed a peer review of the Fairfax County Government Internal Audit Office for the period May 1, 2018 through September 30, 2022. 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 working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. Fairfax County Government Internal Audit Office has received a rating of pass.

Based on the results of our review, it is our opinion that the Fairfax County Government Internal Audit Office 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, 2018 through September 30, 2022.

Lyndon S. Remias, CPA, CIA
City Auditor
City of Virginia Beach, VA

Renee Kenney, CPA, CIA
Inspector General
Maryland-National Capital Park
and Planning Commission