



External Quality Control Review

of the

Savannah-Chatham County Public School System's Internal Audit Department

Conducted in accordance with guidelines of
the

Association of Local Government Auditors

for the period July 1, 2017 through June 30, 2020



Association of Local Government Auditors

February 25, 2022

Ms. Leah Underwood
Acting Director of Internal Audit
Savannah-Chatham County Public School System
208 Bull Street, Room 310
Savannah, GA 31401

Dear Ms. Underwood,

We have completed a peer review of the Savannah-Chatham County Public School System's Internal Audit Department for the period July 1, 2017 through June 30, 2020. In accordance with generally accepted government auditing standards peer review requirements, 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 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 audit working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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. The Savannah-Chatham County Public School System's Internal Audit Department has received a rating of pass.

Further, based on the results of our review, it is our opinion that the Savannah-Chatham County Public School System's Internal Audit Department's 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 audits during the period July 1, 2017 through June 30, 2020.

Christine Glover, CIA, CGAP, CFE
City of Tampa, FL

Stephanie Jackson, J.D., CGAP
City of Atlanta, GA



February 25, 2022

Christine Glover, CIA, CGAP, CFE
Team Leader
Director of Internal Audit
City of Tampa, Florida

Stephanie Jackson, J.D., CGAP
Deputy City Auditor
City of Atlanta, Georgia

Dear Ms. Glover and Ms. Jackson,

Thank you for completing a Peer Review of the Savannah-Chatham County Public School System's Internal Audit Department for the period July 1, 2017 through June 30, 2020.

We believe the process of a peer review is vital in ensuring to the Board of Education, the District's Audit Committee and to the Superintendent of Schools that the Internal Audit Department of the Savannah-Chatham County Public School System is adequately designed and operating effectively to meet compliance with the *Government Auditing Standards*.

We appreciate the continuous effort made by the team to communicate to the audit staff of the daily activities conducted. I would like to extend an additional thank you to your organizations for allowing you the time to conduct a peer review of the Savannah-Chatham County Public School System.

Sincerely,

A handwritten signature in blue ink that reads "Leah Underwood". The signature is written in a cursive, flowing style.

Leah Underwood, CTQA
Acting Director, Internal Audit
Savannah-Chatham County Public School System