



External Quality Control Review

of the

SAVANNAH-CHATHAM COUNTY
BOARD OF EDUCATION
INTERNAL AUDIT DEPARTMENT



Association of Local Government Auditors

October 28, 2011

Kelly J. Crosby, Senior Director, Internal Audit
Internal Audit Department
Savannah-Chatham County Board of Education
208 Bull Street, Room 310
Savannah, Georgia 31401

Dear Ms. Crosby,

We have completed a peer review of the Savannah-Chatham County Board of Education Internal Audit Department for the period July 1, 2008, to June 30, 2011. 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. 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 Savannah-Chatham County Board of Education Internal Audit Department's 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 the period July 1, 2008, to June 30, 2011.

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

Vivian N. Walker
City of Tampa
Tampa, Florida

Elena Korsakova,
Council Auditor's Office –City of Jacksonville
Jacksonville, Florida

cc: Dr. Joe Buck, President of the Board of Education
Dr. Connie Cooper, Chair of the Audit Committee



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Kelly J. Crosby, Senior Director, Internal Audit
Savannah-Chatham County Board of Education
Internal Audit Department
208 Bull Street, Room 310
Savannah, Georgia 31401

Dear Ms. Crosby,

We have completed a peer review of the Savannah-Chatham County Board of Education Internal Audit Department for the period July 1, 2008, to June 30, 2011, and issued our report thereon dated October 28, 2011. We are issuing this companion letter to offer certain observations and suggestions stemming from our peer review.

We would like to mention some of the areas in which we believe your office excels:

- The Department embraces the “team” concept to accomplish a very demanding audit agenda. During the period under review, the number of projects increased substantially and was accomplished through “teamwork.”
- The Department is highly respected and deemed “seasoned” by their governing body. The Audit Committee was highly complementary of their work products.
- The Department has been very active in response to requests from the Board of Education’s Management. As noted above, the number of audit projects increased, as did the number of consulting services.

We offer the following observations and suggestions to enhance your organization’s demonstrated adherence to *Government Auditing Standards*:

- GAS 3.54 requires the audit organization to prepare an analysis or summary of monitoring procedures that identifies systemic issues on at least an annual basis. The Internal Audit Department should develop a procedure to document adherence to the Standard.
- GAS 8.38 requires the audit organization to disclose in the audit report if any prohibited or confidential information has been omitted and to include the reason for the omission. The Internal Audit Department should create a procedure that would identify what circumstances qualify for omission and develop standard verbiage for future audit reports.

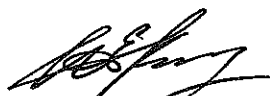
- GAS 1.33 requires that the requestor of Nonaudit Services, as well as those charged with governance, be informed that the service does not "constitute an audit under GAGAS." The Internal Audit Department should create standard verbiage to ensure requestor(s) of Nonaudit Services and those charged with governance are aware that the service does not constitute an audit in accordance with GAGAS.

We extend our thanks to you, your staff, and the other city officials we met for the hospitality and cooperation extended to us during our review.

Sincerely,



Vivian N. Walker
Senior Auditor
City of Tampa, Internal Audit Department
Tampa, Florida



Elena Korsakova
Auditor
City of Jacksonville, Council Auditor's Office
Jacksonville, Florida

cc: Dr. Joe Buck, President of the Board of Education
Dr. Connie Cooper, Chair of the Audit Committee