



External Quality Control Review

of the
Milwaukee Public Schools

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January 1, 2022 to December 31, 2024



Association of Local Government Auditors

April 16, 2025

Paul Geib
Chief Auditor
Milwaukee Public Schools
5225 W. Vilet Street
Milwaukee, WI 53208

Dear Mr. Geib,

We have completed a peer review of the Milwaukee Public Schools for the period January 1, 2022 through December 31, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests 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 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.

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. Milwaukee Public Schools has received a rating of pass.

Based on the results of our review, it is our opinion that the Milwaukee Public Schools 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 engagements during the period January 1, 2022 through December 31, 2024.

Ronnie Kelley
Ronnie Kelley, CPA

Wake County Public School System

William Mafi
William Mafi, CIA
City of Fort Worth



**MILWAUKEE
PUBLIC SCHOOLS**

Office of Accountability and Efficiency – Audit Services

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April 16, 2025

Ms. Ronnie Kelley, Senior Director, Wake County North Carolina Public School System
Mr. William Mafi, Senior Auditor, City of Fort Worth Texas

Dear Ms. Kelley and Mr. Mafi:

We are very pleased that our office was found to be in full compliance with *Government Auditing Standards*. I would like to take the opportunity to thank you for the thorough and complete peer review performed by the team. We found this experience to be very helpful and your review will enhance the quality of our office's future audit projects. Our office is committed to continuously improving and refining our audit processes and this independent peer review process is a valuable confirmation of our adherence to these quality standards.

We appreciate that you have taken time from your own work to evaluate our operation and thank you for sharing your insights and perspectives.

Sincerely,

Paul Geib

Paul Geib
Chief Auditor
Office of Accountability and Efficiency Audit Services

CC: Matthew J. Chason