



Association of Local Government Auditors

October 13, 2016

Linda Lindsey
Senior Director
Internal Audit Department
Orange County Public Schools
445 West Amelia Street
Orlando, FL 32801

Dear Ms. Lindsey,

We have completed a peer review of the Orange County Public Schools' Internal Audit Department for the period October 1, 2011 through September 30, 2016 and issued our report dated October 13, 2016. 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:

- Implemented the newly-developed core competency self-assessment tool from the IIA's Common Body of Knowledge to assist each auditor in identifying areas where individual proficiency can be enhanced and to determine annual training.
- Implemented data reliability checklist and engagement level assessment of independence and objectivity.
- Have purchased and are in the process of implementing automated working papers which will further enhance the efficiency of the audit process.

We offer the following observation and suggestion to enhance your organization's demonstrated adherence to the International Standards for the Professional Practice of Internal Auditing.

Observation and Suggestion

The Department's policy manual should be updated to include all current forms and practices to ensure its viability as a useful training and reference tool for audit staff. Specific forms and/or processes noted include: Planning Memo, Data Reliability Checklist, Engagement Level Independence Statement, and Fraud Risk Assessment.

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

Sincerely,

Christine Glover, CIA, CFE, GGAP
Team Leader
City of Tampa, FL

Miguel Montiel, CIA, CGAP
Team Member
City of El Paso, TX

Yong No, CPA
Team Member
City of Springfield, MA



Orange County Public Schools

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Christine Glover, Team Leader
Miguel Montiel
Yong No

Dear Ms. Glover, Mr. Montiel and Mr. No,

I have reviewed your companion letter to the Peer Review of Orange County Public Schools' Internal Audit Department for the period of October 1, 2011 through September 30, 2016.

I acknowledge with appreciation the areas you have noted where our office excels. We are continually looking to improve our operational efficiency and effectiveness and increase our value to OCPS. It is encouraging to receive recognition of our achievements in these efforts from peers in other organizations.

I also appreciate and agree with your suggestion that the Department's policy manual be updated to include all current forms and practices to ensure its viability as a useful training and reference tool for our staff. I will respond to this suggestion with an updated policy manual by November 30, 2016. I anticipate additional revisions to the manual in the coming year as we gain proficiency in our use of the MK Insight Audit Management System to reflect our practices in that environment.

I would like to thank you all for your professionalism and collegiality. It was a pleasure to have you with us. I have found the Peer Review experience to be of great value to my department and myself.

Sincerely,

Linda J. Lindsey, CPA, CGAP
Senior Director, Internal Audit