



External Quality Control Review

of the
Milwaukee Public Schools Office of
Board Governance Audit Services

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period April 1, 2015 through March 31, 2018



Association of Local Government Auditors

July 11, 2018

Mr. Paul Geib, Performance Audit Manager
Office of Board Governance – Audit Services
5225 W. Vliet Street, Room 263
Milwaukee, WI 53208

Dear Mr. Geib,


We have completed a peer review of the Milwaukee Public Schools Office of Board Governance, Audit Services for the period April 1, 2015 through March 31, 2018. 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).

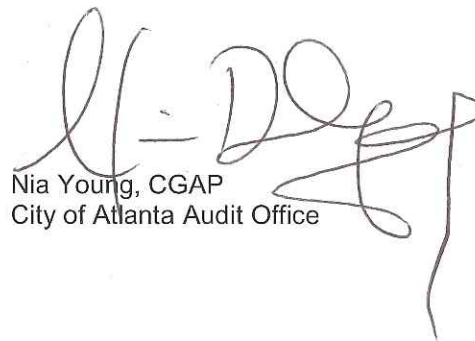
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audits and non-audit services and 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.

Based on the results of our review, it is our opinion that the Milwaukee Public Schools Office of Board Governance, Audit Services internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the period April 1, 2015, through March 31, 2018.


Mark Petterson, CPA, CISA
Arizona Board of Regents (Retired)


Nia Young, CGAP
City of Atlanta Audit Office