



# 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, 2018 through December 31,  
2021



## Association of Local Government Auditors

April 27, 2022

Paul Geib, Performance Audit Manager  
Milwaukee Public Schools  
Office of Board Governance Audit Services  
5225 W. Vliet Street, Suite 266  
Milwaukee, Wisconsin 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, 2018 through December 31, 2021. 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).

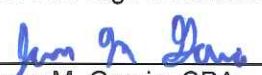
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued 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 and non-audit service engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and a member of the Committee on Accountability Finance, and Personnel, 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. Milwaukee Public Schools, Office of Board Governance - Audit Services, has received a rating of pass.

Further, 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 adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits and non-audit services during April 1, 2018 through December 31, 2021.

  
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Esther Ko, CPA, CIA, CFE  
Fairfax County Public  
Schools Office of Auditor  
General

  
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Juan M. Garcia, CPA,  
Metropolitan Transit  
Authority of Harris County,  
Texas Office of Audit



**MILWAUKEE  
PUBLIC SCHOOLS**

**Office of Board Governance – Audit Services**

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April 27, 2022

Ms. Esther Ko, Auditor General, Fairfax County Public Schools

Mr. John Garcia, Chief Audit Executive, METRO Transit Authority of Harris County,  
Houston, Texas

Dear Ms. Ko and Mr. Garcia:

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.

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  
Performance Audit Manager  
Office of Audit Services