



External Quality Control Review

of the
THE SCHOOL DISTRICT OF
ESCAMBIA COUNTY OFFICE OF
INTERNAL AUDITING

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2019 through June 30, 2024



Association of Local Government Auditors

June 11, 2025

Melissa Weekley, CFE, Senior Auditor

Dear Ms. Weekley,

We have completed a peer review of The School District of Escambia County Office of Internal Auditing for the period July 1, 2019 through June 30, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Global Internal Audit Standards (the 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 conformance with *the Standards* issued by the Institute of Internal Auditors. 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.

Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of generally conforms, partially conforms, or does not conform. The School District of Escambia County Office of Internal Auditing has received a rating of generally conforms.

Based on the results of our review, it is our opinion that The School District of Escambia County Office of Internal Auditing's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for engagements during the period July 1, 2019 through June 30, 2024.

We have prepared a separate letter providing findings and recommendations for strengthening your internal quality control system.

Spencer Bright, CIA, CGAP, CFE, CCA
Port of Seattle
Internal Audit
Team Leader

Sandra Lainez, CPA
Miami-Dade County Public Schools
Office of Management and Compliance Audits
Team Member



Association of Local Government Auditors

June 11, 2025

Melissa Weekley, CFE
75 N. Pace Blvd., Room 403
Pensacola, FL 32505

Dear Ms. Weekley,

We have completed a peer review of The School District of Escambia County Office of Internal Auditing for the period July 1, 2019 through June 30, 2024 and issued our report dated June 11, 2025. 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:

- **Commitment to strengthening staff skills** – Continuing professional education records demonstrate a commitment to developing technical skills and an understanding of trending risks.
- **Providing guidance to the office** – During our review we observed the Office of Internal Auditing staff's commitment to the intent and spirit of the IIA's standards. The Policies and Procedures and the Quality Control Manuals showed a thoughtful and clear approach to compliance with the standards that were easy to follow.
- **Dedication to improving the efficiency of audit processes** – Audit documentation and interviews showed that the Office of Internal Auditing has focused on looking for opportunities to continuously improve their audit processes, to complete the legislatively mandated audits as efficiently and effectively as possible and provide more opportunities for this department to add value to the school district in other engagements. In addition, audit documentation is well organized, logical, and easy to follow.

We offer the following observations and suggestions to enhance your organization's demonstrated conformance to *International Standards for the Professional Practice of Internal Auditing (Standards)*:

Observation: Standard 1311 - Reporting on the Quality Assurance and Improvement states, "The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Disclosure should include:

- The scope and frequency of both the internal and external assessments.
- The qualifications and independence of the assessor(s) or assessment team, including potential conflicts of interest.
- Conclusions of assessors.
- Corrective action plans."

Standard 1320 – Reporting on the Quality Assurance and Improvement Program, states,

"The chief audit executive must communicate the results of the quality assurance and improvement program to senior management and the board. Disclosure should include:

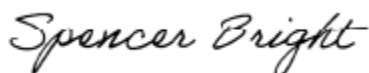
- The scope and frequency of both the internal and external assessments.
- The qualifications and independence of the assessor(s) or assessment team, including potential conflicts of interest.
- Conclusions of assessors.
- Corrective action plans."

We observed that the Office of Internal Auditing had not completed and reported the results of the required periodic internal quality self-assessments. Under Standard 8.3 of the *2024 Global Internal Audit Standards*, the chief audit executive is now required to communicate these assessments annually to the board and senior management.

Suggestion: To demonstrate compliance with these Standards, we recommend that the Director schedule internal quality self-assessments annually and include those results in the year-end status report to the Audit Committee and senior management.

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

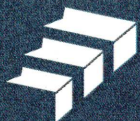
Sincerely,



Spencer Bright, CIA, CGAP, CFE, CCA
Port of Seattle
Internal Audit
Team Leader



Sandra Lainez, CPA
Miami-Dade County Public Schools
Office of Management and Compliance
Audits
Team Member



Escambia County
PUBLIC SCHOOLS

**Office of Internal
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June 11, 2025

Spencer Bright, CIA, CGAP, CFE, CCA
Team Leader
Port of Seattle
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Sandra Lainez, CPA
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Miami-Dade Public Schools
Office of Management and Compliance Audits

Mr. Bright and Ms. Lainez,

I have received your report and associated management letter for the recent External Quality Control Review of our office. I would first like to thank you for your professionalism and thoroughness throughout the review process. I have read the report and management letter and agree with the conclusion and recommendation contained therein.

Please find below our response and action plan related to the recommendation in the management letter:

Observation: Quality Assurance and Improvement Program

While our office has developed and incorporated many quality control processes into our policies and practices, we have not conducted an annual internal quality assessment and reported those results to the Audit Committee. We will gather internal assessment examples from other similar internal auditing offices and develop a process to conduct this assessment. The report on the assessment will be presented to the Audit Committee on an annual basis. The goal is to present the first of these reports to the Audit Committee during a meeting scheduled in FY 2025-2026. In addition, we will update our Quality Control Manual and Policies and Procedures Manual as appropriate.

Once again, thank you for your constructive feedback and for sharing valuable strategies to enhance our policies and processes. I look forward to staying in touch and sharing information on best practices. I also appreciate ALGA for providing this peer review program, which is an invaluable resource for small government audit offices like ours.

Sincerely,

Melissa N. Weekley
Senior Auditor
Escambia County Public Schools
Office of Internal Auditing