



**Association of Inspectors General  
524 West 59th Street, 3532N  
New York, New York 10018**

April 11, 2016

Mr. Lung Chiu  
Inspector General  
The School District of Palm Beach County  
3318 Forest Hill Blvd., C-306  
West Palm Beach, Florida 33406

Re: AIG Peer Review Opinion Letter

Dear Inspector General Chiu:

At your request, the Association of Inspectors General (AIG) performed a Peer Review of the Office of the Inspector General for the Palm Beach County School District (OIG). The Peer Review Team (Team) evaluated your office's work for Fiscal Years 2013, 2014 and 2015.

The Team performed the review during the week of March 13, 2016 at your office in West Palm Beach, Florida. The Peer Review assessed the work of the Audit and Investigations Divisions for compliance with the AIG Principles and Standards for Offices of Inspector General (the Green Book) and the Government Auditing Standards (the Yellow Book) issued by the U. S. Government Accountability Office (GAO). These standards are consistent with the qualitative standards used by your office during the period reviewed.

The three-person Peer Review Team included the following individuals:

Neil Cohen, Team Leader  
Deputy Director, Audit, Oversight, & Investigations  
Office of the Inspector General  
Commonwealth of Massachusetts

Lita McHugh, Team Member (Audit)  
Inspector General  
Department of the Inspector General  
Clerk of the Circuit Court  
Polk County, Florida

Rick Bodnar, Jr., Team Member (Investigations)  
Inspector Specialist  
Office of the Inspector General

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Department of Juvenile Justice  
State of Florida

**On behalf of the Team, I am pleased to advise you that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications to our opinion. It is the unanimous conclusion of the Team that the Audit and Investigations Divisions met all relevant AIG and GAO standards for the period reviewed.**

The following describes the purpose, scope, and methodology of the Peer Review.

### **Purpose**

The Team conducted an independent and qualitative review of the operations of the Audit and Investigations Divisions of the Office of the Inspector General for the School District of Palm Beach County. The review focused on OIG compliance with agreed-upon standards.

### **Scope**

The Peer Review covered investigative and audit work products and related files chosen through sampling from closed investigations, preliminary investigations and completed audits for Fiscal Years 2013, 2014, and 2015. The Peer Review's scope also covered compliance with relevant office policy and process manuals and procedural guides; staff qualifications; and professional training requirements. The Peer Review also assessed supervisory review and quality control for casework, work products, reporting of results, and assessed the OIG's relationship and communications with outside stakeholders. The Team met with or spoke to external stakeholders with whom the OIG frequently works and communicates with.

### **Method**

The Team generally followed the review/qualitative assessment documents developed by the AIG and based on the AIG and GAO Quality Standards. The Team also called upon its own professional knowledge and experience as senior managers and through their knowledge of and familiarity with best practices within the inspector general community.

Before the on-site review, the Team requested information from the OIG including, but not limited to, policy and procedures manuals, closed case logs, a list of issued reports, and a list of external stakeholders. The Team used this information to select the work products and related files ultimately reviewed on-site.

On March 14, 2016, the Team held an entrance conference with you and your executive leadership to explain the Peer Review scope, methodology, limitations, and proposed schedule. During the next three days, the Team conducted its fieldwork and examination. The Team also interviewed you and staff from the Audit and Investigations Divisions. Interviewees for both

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divisions included the division directors and a sampling of other staff including supervisors, auditors and investigators.

The Team also reviewed training and continuing education files, and all relevant policy and process manuals and procedural guides. Staff complied with all Team requests in a complete and timely manner. Staff remained cooperative and supportive at all times. The Team conducted all interviews in confidence and without any limitation on scope or time. Reviewers requested follow-up interviews, explanations, and supplemental documentation and staff graciously accommodated the Team. The Team found all staff to be open and forthcoming and the interviews informative and productive.

The Team also interviewed several external stakeholders to evaluate OIG cooperation, effectiveness, and responsiveness. The OIG arranged the meetings between the Team and the stakeholders. The stakeholders included the School District Superintendent and representatives from the:

- Palm Beach County School Board
- Palm Beach County School District Audit Committee
- Office of the Inspector General for the Florida Department of Education
- Palm Beach County School District Police
- Palm Beach County School District Office of Professional Standards and the Human Resources Department

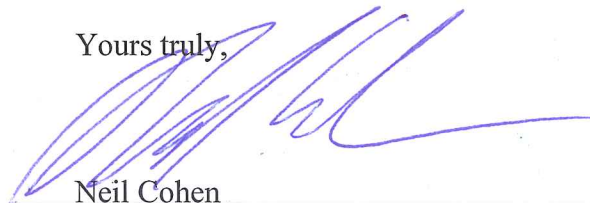
Finally, the Team held an exit conference with you and your executive leadership on Wednesday, March 16, 2016 to share its comments and conclusions including that your office complied with all relevant AIG and GAO standards for the period reviewed. Team members provided you with observations, recommendations and opinions gathered during the review. These observations did not limit or qualify the opinion of the Peer Review. In the spirit of collegiality, the Team offered these observations, recommendations and opinions to you and your leadership team for consideration.

On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting this review. On behalf of the Peer Review Team, I would like to acknowledge and thank your designee, General Counsel Elizabeth McBride, for her tireless efforts in the coordination and planning of this review and for ensuring that the Team received all necessary records and tools for a thorough and smooth review. Lastly, the Team would like to recognize that your staff unfailingly exhibited the courtesy and cooperation that are the hallmarks of a professional staff. Your staff is clearly proud of its work and accomplishments and willingly supported a full and open review of their work. At the same time, this has been a meaningful learning experience for each member of the Peer Review Team. For this, we wish to convey our sincerest thanks to you and your staff.

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Please feel free to contact me or any member of the Peer Review Team if you have any questions or require any further assistance.

Yours truly,



Neil Cohen  
Team Leader for the March 2016 AIG Peer  
Review for the Office of the Inspector  
General of the School District of Palm  
Beach County, Florida

cc: Lita McHugh, Peer Review Team Member  
Rick Bodnar, Jr., Peer Review Team Member