



External Quality Control Review

of the
Los Angeles Unified School
District, Office of the Inspector
General, Contract Audit Unit

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

for the period January 1, 2012 to December 31, 2014



Association of Local Government Auditors

September 24, 2015

Mr. Ken Bramlett
Inspector General
Los Angeles Unified School District
333 South Beaudry Ave, 12th Floor
Los Angeles, CA 90017

Dear Mr. Bramlett,

We have completed a peer review of the Los Angeles Unified School District, Office of the Inspector General, Contract Audit Unit (Contract Audit Unit) for the period January 1, 2012, to December 31, 2014. 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 attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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 Contract Audit Unit's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for attestation engagements during the period January 1, 2012, to December 31, 2014.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.


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