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# External Quality Control Review

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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 2009 through December 2011

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## Association of Local Government Auditors

November 16, 2012

Alfred Rodas  
Inspector General, Interim  
Los Angeles City Board of Education  
Office of the Inspector General  
333 South Beaudry Avenue  
Los Angeles, CA 90017

Dear Mr. Rodas,

We have completed a peer review of the Office of the Inspector General's Contract Audit Unit (Contract Audit Unit) for the period January 2009 through December 2011. 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* (2007) 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 audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee 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 audits and attestation engagements during the period January 2009 through December 2011.

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

		
Lyndon Remias Office of the City Auditor City of Virginia Beach	David Schroeder Office of the City Controller City of Houston	Serena Ng Orange County Transportation Authority