



Association of Local Government Auditors

April 26, 2012

Laura L. Doud, City Auditor, Office Of The City Auditor
City of Long Beach, California
333 West Ocean Blvd., Suite 800
Long Beach, California 90802

Dear Ms. Laura Doud,

We have completed a peer review of the Office Of The City Auditor, City of Long Beach, California, for the period January 1, 2009 to December 31, 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 if 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 audits and nonaudit services workpapers.
- Reviewing documents related to independence, competence, training and development of audit staff.
- Interviewing auditing staff and management to assess their understanding of, 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 Office Of The City Auditor, City of Long Beach, California, 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 of January 1, 2009 to December 31, 2011.