



Association of Local Government Auditors

July 17, 2024

Laura L. Doud, City Auditor
411 West Ocean Boulevard, 8th Floor
Long Beach, CA 90802

Dear Ms. Doud,

We have completed a peer review of the Long Beach City Auditor's Office for the period January 1, 2021 to December 31, 2023. In conducting our review, we followed the standards and guidelines contained in the *Poor Review: Guide for Assessing Conformance with Government Auditing 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 compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. 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 and management.


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. Organizations can receive a rating of pass, pass with deficiencies, or fail. The Long Beach City Auditor's Office has received a rating of pass.

Based on the results of our review, it is our opinion that the Long Beach City Auditor's Office internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period January 1, 2021 to December 31, 2023.

We have prepared a separate letter providing findings and recommendations to further strengthen your internal quality control system.


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