



Association of Local Government Auditors

June 14, 2018

Laura Doud, JD, CPA, CFE
City Auditor
City of Long Beach
333 West Ocean Blvd, 8th Floor
Long Beach California

Dear Ms. Doud,

We have completed a peer review of the City of Long Beach Office of the City Auditor for the period January 1, 2015 through December 31, 2017. 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 audit and 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 City of Long Beach Office of the City Auditor'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 1, 2015 through December 31, 2017.

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

Sincerely,


Ricky L. Brown, CPA, CISA
Fairfax County, VA


Mark Coolidge, CPA, CIA
City of Miami Beach, FL


Patrick Schafer CPA, CIA, CFE
City and County of Denver