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April 23, 2009

Laura L. Doud
City Auditor
Office of the City Auditor
333 West Queen Blvd, Suite 800
Long Beach, CA 90802

Dear Ms Doud:

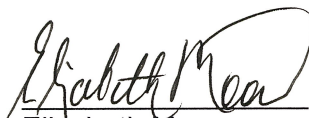
We have completed a peer review of the Office of the City Auditor for the period January 1, 2008 through December 31, 2008. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors.

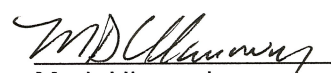
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. 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.

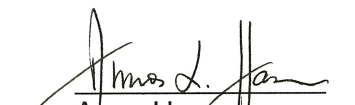
Based on the results of our review, it is our opinion that the Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period January 1, 2008 through December 31, 2008.

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

Sincerely,


Elizabeth Moore
City Auditor
City of Memphis, TN


Mark Ulanowicz
Principal Management
Auditor
Multnomah County, OR


Anna Hansen
Senior Internal Auditor
City and County of
Denver, CO