



## Association of Local Government Auditors

December 8, 2021

Ms. Laura Doud, City Auditor  
City of Long Beach  
411 W. Ocean Boulevard, 8<sup>th</sup> floor  
Long Beach, CA 90802

Dear Ms. Doud:

We have completed a peer review of the City of Long Beach Auditor's Office for the period January 1, 2018 through December 31, 2020. In accordance with generally accepted government auditing standards peer review requirements, 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 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 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. Organizations can receive a rating of pass, pass with deficiencies, or fail. City of Long Beach Auditor's Office has received a rating of Pass.

Further, based on the results of our review, it is our opinion that the City of Long Beach 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 audits and attestation engagements during the period January 1, 2018 through December 31, 2020.

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

Chrystal Brooks  
Harford County, MD  
CPA, CIA, CGAP, CISA,  
CGFM, CRMA

Carol Holley  
City of Surprise, AZ  
CISA

Rebecca Takahashi, CIA,  
City of Pasadena, CA  
CIA, CFE, CGAP