

***Report on Compliance with the Workers' Right  
Enforcement Grant***

***City Prosecutor's Office, City of Long Beach***

*For the period August 1, 2024 through July 31, 2025*



***Independence you can rely on***

**November 2025**

**Laura L. Doud**  
*City Auditor*





**OFFICE OF THE CITY AUDITOR**  
Long Beach, California

LAURA L. DOUD, CPA  
City Auditor

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**INDEPENDENT ACCOUNTANT'S REPORT**

Honorable Mayor and City Council  
Long Beach, California

We have examined the City Prosecutor's Office of the City of Long Beach's compliance with the specified grant fund requirements in the Workers' Rights Enforcement Grant Agreement (grant agreement) during the period August 1, 2024, to July 31, 2025. Management of the City Prosecutor's Office is responsible for the City Prosecutor's Office's compliance with the specified requirements of the grant agreement. Our responsibility is to express an opinion on the City Prosecutor's Office's compliance with the specified requirements of the grant agreement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City Prosecutor's Office complied, in all material respects, with the specified requirements of the grant agreement referenced above.

An examination involves performing procedures to obtain evidence about whether the City Prosecutor's Office complied with the specified requirements of the grant agreement. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. In making an assessment of the risks of material noncompliance, we considered and obtained an understanding of internal control relevant to compliance in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we express no such opinion. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the City Prosecutor's Office complied, in all material respects, with the specified grant fund requirements in the Workers' Rights Enforcement Grant Agreement during the period August 1, 2024 to July 31, 2025.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that

have a material effect on compliance with the specified requirements of the grant agreement. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on compliance with the specified requirements of the grant agreement and not for the purpose of expressing an opinion on the internal control over compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no issues that are required to be reported under *Government Auditing Standards*.

A handwritten signature in blue ink that reads "Laura L. Doud". The signature is written in a cursive, flowing style.

Laura L. Doud, CPA  
CITY AUDITOR  
Long Beach, California  
November 20, 2025



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