



External Quality Control Review

of the
**Los Angeles City Board of Education
Office of the Inspector General
Contract Audit Unit**

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period January through December 2008



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April 17, 2009

Jerry D. Thornton
Los Angeles City Board of Education
Office of the Inspector General
333 South Beaudry Avenue, 12th Floor
Los Angeles, CA 90017


Dear Mr. Thornton,


We have completed a peer review of the Office of the Inspector General's Contract Audit Unit (Contract Audit Unit) for the period January through December 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 (ALGA).

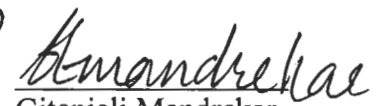
We reviewed the internal quality control system of your Contract Audit Unit and conducted tests in order to determine if the Contract Audit Unit's internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General 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 Contract Audit Unit'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 through December 2008.

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


Ruthe Holden, CPA, CISA
Los Angeles County
Metropolitan Transportation
Authority


Allen Leatherwood
Central New Mexico
Community College


Gitanjali Mandrekar
City of San Jose
City Auditor's Office