



External Quality Control Review

of the
Los Angeles Unified School District
Office of the Inspector General –
Audit Unit

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2018 to June 30, 2019



Association of Local Government Auditors

October 17, 2019

Mr. William Stern
Inspector General
Los Angeles Unified School District
Office of Inspector General
333 South Beaudry Avenue
Los Angeles, CA 90017

Dear Mr. Stern,

We have completed a peer review of the Los Angeles Unified School District Office of Inspector General (LAUSD-OIG) Audit Unit for the period July 1, 2018 to June 30, 2019. 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).

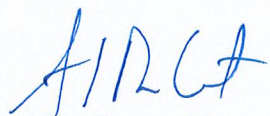
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United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

Based on the results of our review, it is our opinion that the LAUSD-OIG 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 July 1, 2018 to June 30, 2019.

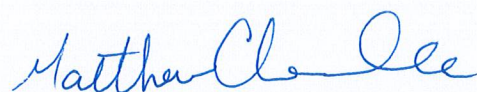
We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.



Alan Gutowski
Senior IS Auditor
City of Albuquerque
Albuquerque, NM
Team Leader



Erin Mullin
Auditor II
City of Berkeley
Berkeley, CA
Team Member



Matthew Cheadle
Staff Auditor
City of Arlington
Arlington, TX
Team Member