



Association of Local Government Auditors

October 2, 2014

Alfred O. Rodas, CPA, CIA, CIG
Deputy Inspector General Internal Audit
Los Angeles Unified School District
Office of the Inspector General
333 South Beaudry Avenue, 12th Floor
Los Angeles, CA 90017

Dear Mr. Rodas,

We have completed a peer review of the Los Angeles Unified School District, Office of the Inspector General, Internal Audit Unit for the period July 1, 2011 through June 30, 2014. 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 engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management 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 Los Angeles Unified School District, Office of the Inspector General, Internal 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 of July 1, 2011 through June 30, 2014.

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

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