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# External Quality Control Review

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of the

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

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**

for the period July 1, 2009 – June 30, 2011

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## Association of Local Government Auditors

February 2, 2012

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, 12<sup>th</sup> Floor  
Los Angeles, CA 90017

Dear Mr. Rodas,

We have completed a peer review of the Los Angeles Unified School District Internal Audit Unit for the period July 1, 2009 through June 30, 2011. 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).

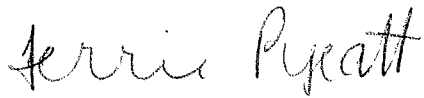
We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States.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

- Reviewing the audit organization's written policies and procedures.
- Reviewing the internal monitoring procedures.
- Reviewing a sample of audit engagements and working papers.
- Reviewing documents related to independence, training and development of audit staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

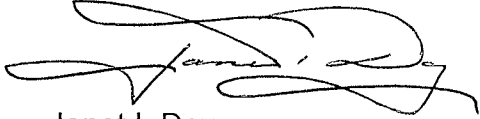
Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Los Angeles Unified School District 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 July 1, 2009 through June 30, 2011.

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



Terrie L. Pyeatt  
Virginia Beach City Public Schools



Janet I. Day  
City of Long Beach



James J. Cigan  
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Mike A. Edmonds