



Association of Local Government Auditors

March 12, 2010

Ms. Courtney A. Ruby, CPA, CFE
City Auditor
Office of the City Auditor, City of Oakland
1 Frank Ogawa Plaza, 4th Floor
Oakland, CA 94612

Dear Ms. Ruby,

We have completed a peer review of the Office of the City Auditor for the City of Oakland, California for the period January 1, 2007 through December 31, 2009. 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. 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 Office of the City Auditor'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 1, 2007 through December 31, 2009.

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

Kelly Hammond
Audit Manager
Frederick, MD

Beth Woodward
Senior Management Auditor
Portland, OR

Kyle Eiser
Audit Manager
San Diego, CA

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