



External Quality Control Review

of the
Los Angeles County Metropolitan
Transportation Authority - Office of
the Inspector General Audit Unit

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

for the period July 1, 2015 through June 30, 2018



Association of Local Government Auditors

September 20, 2018

Ms. Karen Gorman
Inspector General
Los Angeles County Metropolitan Transportation Authority
818 W. 7th Street, Suite 500
Los Angeles, CA 90017

Dear Ms. Gorman,

We have completed a peer review of the Los Angeles County Metropolitan Transportation Authority, Office of the Inspector General, Audit Unit for the period July 1, 2015 through June 30, 2018. 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, conformance 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 County Metropolitan Transportation Authority, Office of the Inspector General, Audit Unit's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for audit and non-audit engagements during the period July 1, 2015 through June 30, 2018.

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

Troy Shimasaki
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City Auditor

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