



The Association of Local Government Auditors
Awards this

Certificate of Compliance

to

County of Ventura Internal Audit Division

Recognizing that the organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with the *International Standards for the Professional Practice of Internal Auditing* for assurance and consulting engagements during the period July 1, 2014, through June 30, 2019.

Paul Geib

Paul Geib
ALGA Peer Review Committee Chair

Pamela L. Weipert

Pamela L. Weipert
ALGA President



External Quality Control Review

of the
County of Ventura
Internal Audit Division

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**
for the period July 1, 2014 through June 30, 2019



Association of Local Government Auditors

09/12/19

Honorable Jeffery S. Burgh
Auditor-Controller
County of Ventura
800 S. Victoria Ave
Ventura, CA 93009-1540

Dear Mr. Burgh,

We have completed a peer review of the County of Ventura Auditor-Controller's Internal Audit Division for the period of July 1, 2014 through June 30, 2019. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing* 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 conformance with the *International Standards for the Professional Practice of Internal Auditing (the Standards)* issued by the Institute of Internal Auditors as part of their *Professional Practices Framework*. 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 County of Ventura Auditor-Controller's Internal Audit Division internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for assurance and consulting engagements during the period of July 1, 2014 through June 30, 2019.

Rebecca Takahashi
CIA, CGAP
Senior Internal Auditor
City of Pasadena, CA
Team Leader

Miguel Montiel
CIA, CGAP
Audit Manager
City of El Paso, TX
Team Member

Qian Yuan
CIA, CISA, ACDA, CFMO
Interim City Auditor
City of Gainesville
Team Member

JEFFERY S. BURGH
AUDITOR-CONTROLLER

COUNTY OF VENTURA
800 SOUTH VICTORIA AVE.
VENTURA, CA 93009-1540



ASSISTANT
AUDITOR-CONTROLLER
JOANNE McDONALD

CHIEF DEPUTIES
BARBARA BEATTY
AMY HERRON
JILL WARD
MICHELLE YAMAGUCHI

September 12, 2019

Rebecca Takahashi, Senior Internal Auditor
City of Pasadena, CA

Miguel Montiel, Audit Manager
City of El Paso, TX

Qian Yuan, Interim City Auditor
City of Gainesville, FL

SUBJECT: 2019 PEER REVIEW

Dear Ms. Takahashi, Mr. Montiel, and Mr. Yuan:

Thank you for the thorough and professional peer review you conducted of the County of Ventura Auditor-Controller's Internal Audit Division for the period July 1, 2014, through June 30, 2019. We are pleased that the team found our internal quality control system was suitably designed and operating effectively to provide reasonable assurance of conformance with the *Standards* with no need for a management letter.

Your review provides independent and objective assurance to the parties relying on our work. We appreciate the exchange of personal experiences and best practices that will enhance the quality of our future audits. We also thank Ms. Paula Ward for coordinating the review.

Sincerely,

JEFFERY S. BURGH
Auditor-Controller

cc: Paula Ward