



**The Association of Local Government Auditors  
Awards this**

***Certificate of Compliance***

**to**

**Ventura County  
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 engagements during the period July 1, 2019 through June 30, 2024.

*Corrie Stokes*

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Corrie Stokes  
ALGA Peer Review Committee Chair



# 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, 2019 through June 30,  
2024



## Association of Local Government Auditors

October 3, 2024

Honorable Jeffery S Burgh  
Auditor-Controller  
County of Ventura  
800 South Victoria Avenue  
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, 2019 through June 30, 2024. 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 (the Standards)* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards* issued by the Institute of Internal Auditors. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management

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. Organizations can receive a rating of generally conforms, partially conforms, or does not conform. The County of Ventura Auditor-Controller's Internal Audit Division has received a rating of generally conforms.

Based on the results of our review, it is our opinion that the County of Ventura Auditor-Controller's Internal Audit Division for internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards* for engagements during the period July 1, 2019 through June 30, 2024.

Tashonda Cobbs  
Internal Auditor IV  
Fulton County Schools  
Atlanta, Georgia  
Team Leader

David Rogers, CPA  
Senior Auditor  
Southern California Regional Rail Authority  
Los Angeles, California  
Team Member

**JEFFERY S. BURGH**  
**AUDITOR-CONTROLLER**



**ASSISTANT**  
**AUDITOR-CONTROLLER**  
MICHELLE YAMAGUCHI

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**CHIEF DEPUTIES**  
BARBARA BEATTY  
JASON McGUIRE  
KATHLEEN O'KEEFE  
RICHARD WHOBREY

October 3, 2024

Tashonda Cobbs, Internal Auditor IV  
Fulton County Schools, Atlanta, GA

David Rogers, CPA, Senior Auditor  
Southern California Regional Rail Authority, Los Angeles, CA

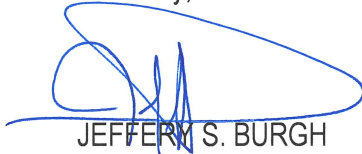
**SUBJECT: 2024 PEER REVIEW**

Dear Ms. Cobbs and Mr. Rogers:

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, 2019, through June 30, 2024. We are pleased that the team found our internal quality control system was adequately 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