



National Association of Local Government Auditors

April 11, 2002

Suzanne Flynn
County Auditor
501 SE Hawthorne, Room 601
Portland, OR 97204

Dear Ms. Flynn:

We have completed an external quality control review of the Multnomah County (Oregon) Auditor's Office for audits issued during the period April 1, 1999 through March 31, 2001. In conducting our review, we followed the standards and guidelines contained in the *NALGA Quality Control Review Guide* published in May, 1995, by the National Association of Local Government Auditors.

As prescribed by the *NALGA Guide*, we reviewed the internal quality control system of your audit organization and tested a sample of audits conducted by your office for compliance with government auditing standards issued by the Comptroller General of the United States. Due to variance in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

We have concluded from our review that your system of internal quality control was suitably designed and provided reasonable assurance that applicable government auditing standards were followed in your audit work. We have also concluded from the sample of audits tested that your quality controls were working effectively and that audits were conducted in conformance with applicable standards during the period under review.

It is our opinion, therefore, that the Multnomah County Auditor's Office was in compliance with government auditing standards during the period April 1, 1999, through March 31, 2002. We have prepared a separate letter offering suggestions to management which, in our opinion, will further increase the value of the Auditor's Office to Multnomah County.

Sincerely,

Jeremiah P. Carroll II
Audit Director
Clark County, Nevada

Debra D. Yoshimura
Audit Director
Albuquerque, NM