



## Association of Local Government Auditors

June 19, 2008

LaVonne Griffin-Valade  
501 SE Hawthorne Room 601  
Portland, Oregon 97214


Dear Ms. Griffin-Valade,

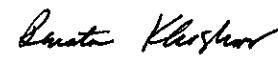
We have completed a peer review of the Multnomah County Auditor's Office for the period April 1, 2005 to December 31, 2007. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May, 2004, by the Association of Local Government Auditors (ALGA).


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 Multnomah County Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during the review period.

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

  
Russell Needler  
Assistant City Auditor  
Office of the City Auditor  
Austin, Texas

  
Renata Khoshroo  
Senior Auditor  
Office of the City Auditor  
Palo Alto, California

  
Marcus Richardson  
Internal Audit Supervisor  
Office of the Auditor  
City and County of  
Denver, Colorado