



National Association of Local Government Auditors

March 17, 2005

Suzanne Flynn
Multnomah County Auditor
501 SE Hawthorne, Room 601
Portland, Oregon 97214

Dear Ms. Flynn,

We have completed a peer review of the Multnomah County Auditor's Office for the period of April 1, 2002 through March 31, 2005. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May 2004, by the National Association of Local Government Auditors (N.A.L.G.A.).

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.

Michael Eglinski
Audit Manager
City Auditor's Office
Kansas City, Missouri

Vanessa D'Souza
Deputy City Auditor II
Office of the City Auditor
Stockton, California