

CHRISTINE L. COHEN
AUDITOR-CONTROLLER

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



ASSISTANT
AUDITOR-CONTROLLER
JEFFERY S. BURGH

CHIEF DEPUTIES
SANDRA BICKFORD
BARBARA BEATTY
JOANNE McDONALD
VALERIE BARRAZA

December 11, 2012

Honorable Board of Supervisors
County of Ventura
800 South Victoria Avenue
Ventura, California 93009

SUBJECT: Receive and File the External Quality Assurance Review of the Auditor-Controller's Internal Audit Division for Fiscal Year 2011-12

RECOMMENDATION: Receive and file.

FISCAL IMPACT: None.

DISCUSSION:

The Auditor-Controller's Internal Audit Division (IAD) conducts financial audits in accordance with *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States. GAS provide a framework for conducting high quality audits with competence, integrity, objectivity, and independence. GAS require that the IAD obtain an external quality assurance review by independent reviewers at least once every 3 years to provide reasonable assurance of the IAD's compliance with GAS.

The external quality assurance review performed for the period July 1, 2011, through June 30, 2012, resulted in the highest possible review rating of *pass* (Exhibit 1).

This letter has been reviewed by the County Executive Office and County Counsel. If you have any questions, please contact me at 654-3151.

Sincerely,

A handwritten signature in black ink, appearing to be "Christine L. Cohen", written over a horizontal line.

CHRISTINE L. COHEN
Auditor-Controller

Exhibit:

Exhibit 1 – External Quality Assurance Review Report

cc: Michael Powers, County Executive Officer
Leroy Smith, County Counsel