



Ms. Christine Cohen
Auditor-Controller
County of Ventura, California

We have performed a quality assurance review (review) of the system of quality control for the Internal Audit Division of the County of Ventura Auditor-Controller's Office (IAD) in effect for July 1, 2011 through June 30, 2012. The principal objectives of the QAR were to assess the IAD's conformance with *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States, as applicable to financial audits conducted by the IAD. The IAD is responsible for designing a system of quality control and complying with it to provide the IAD with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the IAD's compliance therewith based on our review.

We performed our review utilizing *GAS* for evaluating the IAD's conformance with *GAS*, as applicable to financial audits.

There are inherent limitations in the effectiveness of any system of quality control, and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the IAD in effect for July 1, 2011 through June 30, 2012, has been suitably designed and complied with to provide the IAD with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The IAD can receive a rating of *pass*, *pass with deficiencies* or *fail*. The Internal Audit Division of the County of Ventura Auditor-Controller's Office has received a review rating of *pass*.

Vavrinek, Trine, Day & Co., LLP

Rancho Cucamonga, California
November 2, 2012