



External Quality Control Review

of the
Orange County Transportation
Authority Internal Audit Department

Conducted in accordance with guidelines of the
**Association of Local Government
Auditors**

For the period January through December 2009



Association of Local Government Auditors

February 5, 2010

Ms. Kathleen M. O'Connell, Executive Director
Orange County Transportation Authority
Internal Audit Department
600 S. Main Street – 12th Floor
Orange, California 92863

Dear Ms. O'Connell

We have completed a peer review of the Orange County Transportation Authority Internal Audit Department for the period January through December 2009. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published 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 Orange County Transportation Authority Internal Audit Department internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period January through December 2009.

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

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