



Association of Local Government Auditors

August 28, 2008

Mr. Umesh Dalal, CPA, CIA, CA
City Auditor
City of Richmond, Virginia
900 E. Broad St., Suite 806
Richmond, VA 23219

Dear Mr. Dalal,

We have completed a peer review of the City Auditor's Office, City of Richmond, Virginia, for the period July 1, 2005 through June 30, 2008. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in 2008 by the Association of Local Government Auditors (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 City Auditor's Office, City of Richmond, Virginia, 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 July 1, 2005 through June 30, 2008.

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

Sincerely,

Erin Kenney, CIA, CFE, CGAP
LAPD, Los Angeles, CA

Craig Schroder, CPA
OIA, Charlotte, NC

Carlos L. Holt, CFE, CIA, CGAP
OIA, Metro Nashville, TN