



City of Seattle

Office of City Auditor

March 7, 2011

Cheryle Broom, County Auditor
King County Auditor's Office
516 3rd Ave Room W-1033
Seattle, WA 98104

Dear Ms. Broom:

In our opinion, the quality assurance system of the King County Auditor's Office (KCAO) was suitably designed and operating effectively, during the period January 1, 2008 through December 31, 2010, to provide KCAO with reasonable assurance that it conforms with the United States *Government Auditing Standards*, 2007. We reached this conclusion after conducting a peer review of your office during the week of February 7, 2011.

Our review included the following tasks:

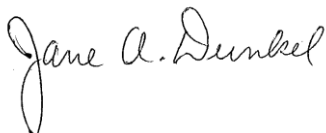
- Reviewing and assessing the adequacy of your quality control policies and procedures;
- Considering the adequacy and results of your internal auditing procedures, including reviewing documents necessary for assessing compliance with standards;
- Reviewing workpapers and other supporting documents for a sample of audits and projects that were completed during 2008-2010; and
- Interviewing management and staff at your office, King County Council staff, and two King County Council members.

We have prepared a separate letter of comments that offers suggestions for further strengthening your internal controls.

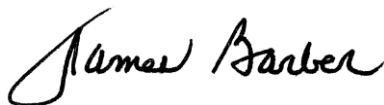
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We were impressed with the quality, reception, and impact of your work and the professionalism and experience of your staff. It was a pleasure to work with you and your staff, who fully cooperated with us during this peer review.



Jane A. Dunkel
Assistant City Auditor
Seattle, Washington



James A. Barber
Deputy Director
Mississippi Joint Legislative PEER Committee



David Dean
Audit Coordinator
Washington State Joint Legislative Audit and Review Committee (JLARC)