



CHARLES W. HESTER

- Certified Public Accountant
- Certified Fraud Examiner
- Certified Government Financial Manager

June 3, 2022

Mary Khoshmashrab, MSBA/CFE/CPA
Office of the Independent Performance Auditor
San Diego Association of Governments
401 B Street, Suite 800
San Diego, CA 92101

Dear Ms. Khoshmashrab:

I have completed a peer review of the Office of the Independent Performance Auditor for the period July 1, 2020 through May 31, 2022. In conducting the review, I followed the standards and guidelines contained in the *Peer Review Guide* published in the 2019 Revision by the Association of Local Government Auditors (ALGA).

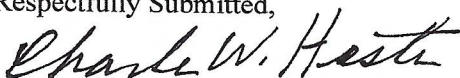
The internal quality control system of your audit organization was reviewed, and tests were conducted to determine if the system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. My procedures included:

- Reviewing the audit organization's quality control policies and procedures.
- Reviewing the adequacy and results of the organization's internal monitoring procedures.
- Reviewing a selection of audits and a agree-upon procedures review, and the related working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of governance to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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 the review, it is my opinion that the Office of the Independent Performance Auditor's internal quality control system is suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and agreed-upon procedures engagements during the period from July 1, 2020 through May 31, 2022.

Respectfully Submitted,


Charles W. Hester, CPA/CFE/CGFM

757 South 228th Drive
Buckeye, Arizona 85326

Telephone: (925) 395-7867
E-Mail: CharlesHester@MSN.COM

A-1