CITY OF SAN JOSE, CALIFORNIA

Office of the City Clerk
200 East Santa Clara Street
San José, California 95113
Telephone (408) 535-1260
FAX (408) 292-6207

Toni J. Taber, CMC
City Clerk

July 23, 2025

Jennifer An
Los Angeles Police Department
100 W. 1st Street, #842
Los Angeles, CA 90012]

Dear Ms. An:

I would like to thank you for coordinating the peer review for the City of San José, Office of the City Auditor (Audit Organization) for the period July 1, 2023 to June 30, 2025. This letter confirms our understanding of the arrangements for the review. The peer review team will consist of Oswin Chan as the team leader and Jordan Perez-Sweeney as a team member.

The scope of the review will be to conduct a peer review in accordance with generally accepted *Government Auditing Standards* (GAS) peer review requirements following guidelines contained in the *Association of Local Government Auditors (ALGA) Peer Review Guide*, 2018 Revision. The objectives of the review will be to determine whether during the period of July 1, 2023 to June 30, 2025, the Audit Organization's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of complying with applicable GAS issued by the Comptroller General of the United States as well as applicable legal and regulatory requirements.

The peer review team will prepare a signed report and a letter to management, if appropriate, stating their conclusions. The review team will follow the reporting guidelines contained in the *ALGA Peer Review Guide*.

During the course of the review, the peer review team will have full access to the Audit Organization's policies and procedures, audit and attestation reports, supporting working papers, documents relating to nonaudit services, and any other reports, correspondence, files, or documents deemed pertinent by the peer review team. Such documents shall include those necessary to evaluate staff competency. Audit Organization personnel will also be available for interview by the peer review team. During the course of the review, the review team and the Audit Organization will exercise due care to understand and adhere to their professional obligations and this agreement, and will treat all parties involved in a professional and respectful manner. ALGA has a non-discrimination policy which

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can be referenced on its website at http://www.algaonline.org/page/nondiscrimination.

The on-site portion of the review will be conducted during the period November 3 to November 7, 2025. The final report will be issued on ALGA letterhead and will be delivered no later than November 15, 2025.

The Audit Organization will pay reasonable expenses incurred by the peer review team members relating to the review in accordance with ALGA's Peer Review Travel Policy. Meal and incidental travel expenses will be reimbursed based on the United States Federal Government GSA Guidance for the respective region. For peer reviews that are performed outside of the continental United States, GSA Guidance includes applicable Department of Defense and Department of State rates. Air travel, hotel accommodation, rental car transportation, meal, and incidental costs will be coordinated and arranged through ALGA Member Services. The value delivered by the peer review team is a benefit of the ALGA Peer Review Program. In order to participate in the program, The Audit Organization will commit audit personnel to conduct similar peer reviews coordinated by ALGA. Fulfillment of this obligation is required to participate in the peer review program.

To the extent lawful, the Audit Organization agrees to hold ALGA and its officers and representatives harmless of any liability arising from the actions of the peer review team or issues resulting from the peer review.

If this letter correctly expresses your understanding, please sign and return it to me at your earliest convenience.

Sincerely,

If this letter correctly expresses your understanding, please sign and return to me at your earliest convenience.

APPROVED AS TO FORM:

CITY OF SAN JOSE, a municipal corporation

_____
Kevin Fisher
Assistant City Attorney

By:_____
Toni J. Taber, CMC
City Clerk

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Accepted by: _____
Jennifer An (Date)

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