



CITY OF SAN JOSE, CALIFORNIA

Office of the City Clerk
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Toni J. Taber, CMC
City Clerk

August 27, 2019

Lori Brooks Jaquess
101 W. Abram Street
Arlington, TX 76010

Dear Ms. Jaquess:

I would like to thank you for coordinating the peer review for the City of San Jose, Office of the City Auditor. This letter confirms our understanding of the arrangements for the review. The peer review team will consist of Jason Hadavi as team leader, with Brooke Leary as the team member.

The scope of the review will be to conduct a peer review following guidelines contained in the *ALGA Peer Review Guide*, 2011 Revision. The objectives of the review will be to determine whether during the period July 1, 2017 to June 30, 2019, the City of San Jose, Office of the City Auditor's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of complying with applicable *Generally Accepted Government Auditing Standards* issued by the Comptroller General of the United States.

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 City of San Jose, Office of the City Auditor policies and procedures, audit and attestation reports, supporting working papers, documents relating to nonaudit services, and any other reports, correspondence, files, documents deemed pertinent by the peer review team. Such documents shall include those necessary to evaluate staff competency. The City of San Jose, Office of the City Auditor personnel will also be available for interview by the peer review team. During the course of the review, the review team and the City of San Jose, Office of the City Auditor 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.

The on-site portion of the review will be conducted during the period November 4, 2019 – November 8, 2019. The final report will be issued on ALGA letterhead and will be delivered no later than November 22, 2019.

The City of San Jose, Office of the City Auditor will pay reasonable expenses incurred by the peer review team members relating to the review. Meal and incidental travel expenses will be reimbursed based on the United States Federal Government GSA Guidance for the respective region. Air travel, hotel accommodations, 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, City of San Jose, Office of the City Auditor 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, City of San Jose, Office of the City Auditor 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 to me at your earliest convenience.

APPROVED AS TO FORM:

CITY OF SAN JOSE, a municipal
corporation

Danielle Kenealey
Chief Deputy City Attorney

By: _____
Toni J. Taber, CMC
City Clerk

Accepted by: _____
Lori Brooks Jaquess