



Association of Local Government Auditors

June 19, 2008

Jay Poole, City Auditor
Audit Services Department
306 Cedar Road
P.O. Box 15225
Chesapeake, Virginia 23328

Dear Mr. Poole,

We have completed a peer review of the City of Chesapeake Audit Services Department for the period January 1, 2005 to December 31, 2007. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published in May, 2004, 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 of Chesapeake Audit Services Department's 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 January 1, 2005 to December 31, 2007.

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

Lesia Johnson, CGAP, CIA, CISA
Team Leader
Senior Auditor
Department of Watershed Management
City of Atlanta, GA

Stephanie Jackson, CGAP
Team Member
Performance Audit Manager
City Auditor's Office
City of Atlanta, GA