

AUDITOR
Greg Kimsey



proud past, promising future

CLARK COUNTY
WASHINGTON

July 19, 2010

Ms. Renata Khoshroo
City Auditor's Office
City of San Jose
200 E Santa Clara Street
San Jose, California 95113

Dear Ms. Khoshroo,

We appreciate the peer review work performed over our auditing function for the period January 1, 2009 through June 30, 2010. We were pleased you found our internal quality control system was suitably designed and operated effectively to provide reasonable assurance of compliance with Government Auditing Standards. We are particularly pleased with this result since this is our first peer review.

We are also pleased that the peer review noted areas in which our staff and practices excel – we have encouraged staff to engage with county departments proactively. As you note, our work with internal controls and ethics training help to foster a culture in which these are valued.

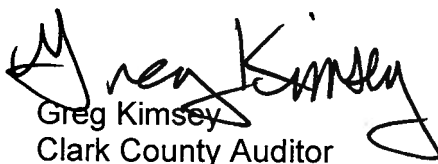
We appreciate the review's recommendations to strengthen our internal quality control system and we will be addressing these in our planning and practices.

We understand the review's reference to GAS 3.46 (continuing education) and note that elected Auditors in the State of Washington have several responsibilities including: elections, general financial management, auto license functions, recording, and issuing marriage licenses.

We are committed to providing a variety of audit-related and non-audit services, including performance auditing. We welcome and appreciate this opportunity to improve our performance auditing processes and practices, and believe your comments and suggestions will help improve and refine them.

Thank you for the professionalism and insights you and your fellow auditor, Judith DeVilliers, provided in performing this peer review.

Sincerely,


Greg Kimsey
Clark County Auditor