



LaVonne Griffin-Valade Multnomah County Auditor

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Russ Needler, Assistant City Auditor
Office of the City Auditor
Austin, Texas

Renata Khoshroo, Senior Auditor
Office of the City Auditor
Palo Alto, California

Marcus Richardson, Internal Audit Supervisor
Office of the Auditor
City and County of Denver, Colorado

The credibility of this Office largely depends on our compliance with *Government Auditing Standards* as we carry out our work. Your recent review conducted according to the guidelines recommended by the Association of Local Government Auditors assured me that there are systems in place to meet standards and that these systems were working effectively during the time period April 1, 2005 through December 31, 2007. I am pleased that you found our Office in conformance with *Government Auditing Standards*.

I also appreciate the suggestions that you have made to strengthen our procedures. We plan to revise our policies and procedures manual during the summer of 2008 to fully align with recent changes to *Government Auditing Standards*. Where applicable, your recommendations will be incorporated into the revisions we make to policies and procedures.

Thank you for the invaluable service you have performed. I found the process to be constructive and insightful, and I very much appreciate your respectful and professional approach to the review. It is always valuable to have peers review and comment on our work. I find that the experience not only provides an opportunity to strengthen our processes, but allows us to learn about new approaches and methodologies used in other local government audit organizations.

Sincerely,

LaVonne Griffin-Valade, County Auditor
Multnomah County Auditor's Office