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September 21, 2007

Ms. Carmen Kavelman
Director
City of Albuquerque
Office of Internal Audit and Investigations
P.O. Box 1293
Albuquerque, NM 87103

Dear Ms. Kavelman:

We have completed a peer review of the Office of Internal Audit and Investigations for the period of July 1, 2006 through June 30, 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 Albuquerque, Office of Internal Audit and Investigations 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 July 1, 2006 through June 30, 2007.

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

Matt Weller
City of Oklahoma City, OK

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