



**AFFILIATED AGENCIES**

*Orange County  
Transit District*

*Local Transportation  
Authority*

*Service Authority for  
Freeway Emergencies*

*Consolidated Transportation  
Service Agency*

*Congestion Management  
Agency*

February 27, 2025

Mr. Felix Luna, Principal Auditor  
Clark County, NV

Mr. Thomas Beaucham, Public Accounts Auditor II  
City of Jacksonville – Council Auditor's Office

Mr. Oswin Chan, Internal Auditor  
City of Los Angeles – City Controller

Thank you for your work on the peer review of the Internal Audit Department (Department) of the Orange County Transportation Authority. I am pleased with your conclusion that our internal quality control system was suitably designed and operating effectively during the audit period January 1, 2022 through December 31, 2024.

The Department finds the ALGA Peer Review to be a very valuable and constructive process. We appreciate the time you took away from your own departments to review our operation. Thank you for the professional and thorough manner in which you conducted this work, and for the opportunity to share ideas that we can apply in our respective organizations.

Sincerely,

A handwritten signature in black ink, appearing to read "Janet", is written over a horizontal line.

Janet E. Sutter, Executive Director  
Internal Audit

c: Mr. Brian Parks, ALGA Review Coordinator