



December 19, 2019  
**2019-808**

David Carmany, City Manager  
City of West Covina  
1444 West Garvey Avenue South, Room 305  
West Covina, California 91790

Dear Mr. Carmany:

Government Code section 8546.10 authorizes the California State Auditor (State Auditor) to establish a high-risk local government agency audit program to identify local government agencies—including but not limited to counties, cities, and special districts—that are at high risk for potential of waste, fraud, abuse, and mismanagement, or that have major challenges associated with their economy, efficiency, or effectiveness.

The State Auditor has identified certain factors through our recently published fiscal health analysis of the State's cities that cause us concern that the city of West Covina may be a high-risk local government agency. Consequently, we will conduct an initial assessment to better understand these factors, determine the city's awareness of and responses to these factors, and identify any other ongoing issues that could affect our determination of whether the city should be considered a high-risk local government agency.

As indicated in the enclosed description of our high-risk local government audit process, one purpose of our initial assessment is to obtain your perspective on the areas of concern that we have identified. To the extent that you can provide information and perspective that alleviates our concerns or indicates that you are already adequately addressing these concerns, it will be unnecessary for us to request approval from the Joint Legislative Audit Committee (JLAC) to perform an audit. If our concerns are not alleviated, we may request approval to conduct an audit of the city of West Covina from JLAC. We will only perform an audit after receiving JLAC approval.

The work will be under the supervision of Dale Carlson, Audit Principal. We will contact you to arrange an opening conference. If you have any questions, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in black ink that reads "Elaine M. Howle". The signature is fluid and cursive.

ELAINE M. HOWLE, CPA  
California State Auditor