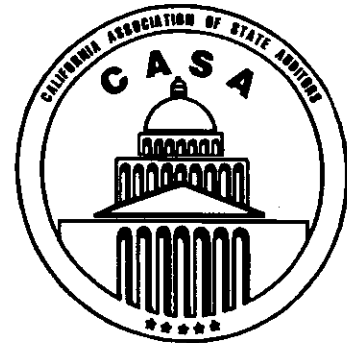


CALIFORNIA ASSOCIATION OF STATE AUDITORS

CASA Officers

President: Roberto Zavala
Vice-President: Jennifer Whitaker
Secretary: Laura Langston
Treasurer: Karen Dailey



February 25, 2019

Jennifer Whitaker, Chief
Office of State Audits and Evaluations
915 L Street
Sacramento, CA 95814

Dear Ms. Whitaker,

We have completed a peer review of the Office of State Audits and Evaluations' (OSAE) quality control policies and procedures for the period July 1, 2015 through June 30, 2018. In conducting our review, we followed the standards and guidelines contained in the California Association of State Auditors *Peer Review Guidelines*.

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 *Generally Accepted Government Auditing Standards (GAGAS)* issued by the Comptroller General of the United States, during the period of July 1, 2015 through June 30, 2018.

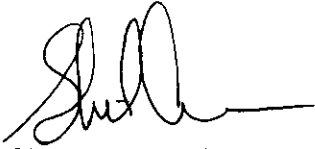
Our procedures included:

- Reviewing the OSAE's written policies and procedures.
- Reviewing the OSAE's monitoring procedures and reported results.
- Reviewing a sample of audit and non-audit engagements.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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 OSAE's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audits and non-audit engagements during the period of July 1, 2015 through June 30, 2018.

Sincerely,



Shakil Anwar, CPA
Assistant Audit Chief
California Department of
Food and Agriculture



Jason Jones, CPA
Auditor
California Department of
Food and Agriculture



Barbara Nolan
Auditor
California Department of
Transportation