

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

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CASA Board

President: Cheryl McCormick

Vice President: Deepshikha Kumar

Secretary: Sara Sheikholislam

Treasurer: Paula Rivera



November 5, 2024

Cheryl L. McCormick, Chief  
Office of State Audits and Evaluations  
Department of Finance  
915 L Street  
Sacramento, CA 95814

We have completed a peer review of Department of Finance, Office of State Audits and Evaluations' (OSAE) for the period July 1, 2021, through June 30, 2024. In conducting our review, we followed the standards and guidelines contained in the *CASA 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, 2018 Revision, Technical Update April 2021.

Our procedures included:

- Reviewing OSAE's written policies and procedures.
- Reviewing OSAE's monitoring procedures and reported results.
- Reviewing a sample of audit and attestation engagements and working papers.
- 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 OSAE's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audit and attestation engagements during the period of July 1, 2021, through June 30, 2024.

Sincerely,

*MarSue Morrill*

MarSue Morrill

Supervising  
Management Auditor,  
Retired Annuitant

Independent Office of  
Audits and  
Investigations

*Jason Jones*

Jason P Jones

Staff Management  
Auditor (Specialist)

California Department of  
Food & Agriculture

*Maria Alvarez Villarino*

Maria Alvarez Villarino

Senior Management  
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