

# Directory of State Audit Organizations

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**FINANCE, DEPARTMENT OF**

*General Government*  
BUSINESS UNIT CODE: 8860

**OFFICE OF STATE AUDITS AND EVALUATIONS**

**UNIT CHIEF:** Cheryl L. McCormick, CPA

**ADDRESS:** 915 L Street, 6th Floor Sacramento, CA 95814

**TELEPHONE:** (916) 322-2985

**E-MAIL:** cheryl.mccormick@dof.ca.gov

**REPORTS TO:** Frances Parmelee, Program Budget Manager

**WEBSITE:** [www.dof.ca.gov/programs/osae/](http://www.dof.ca.gov/programs/osae/)

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Financial	8%
Performance	60%
Other Audits/Reviews/ Investigations	20%
Local Government/RDA Analysis	9.5%
Training	2.5%
Total	100%

Classification	Filled Positions
Chief, CEA B	1
Assistant Chief, CEA A	2
Manager - FPE	7
Supervisor – FPE	12
FPE III	6
FPE II	24
FPE I	11
Retired Annuitant	1
Student Assistant	1
Assoc. Govt. Prog. Analyst	1
Executive Assistant	1
Office Technician	1
Information Officer I	1
Total	69

**AUDIT STANDARDS**

Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: November 2024

Audit Software Used: TeamMate+

**AGING, DEPARTMENT OF**  
Health and Human Services  
BUSINESS UNIT CODE: 4170

**AUDITS AND RISK MANAGEMENT**

**UNIT CHIEF:** Jeremy Jackson, CPA

**ADDRESS:** 2880 Gateway Oaks, Suite 200, Sacramento, CA 95833

**TELEPHONE:** (916) 247-1501 **FAX:** (916) 928-2267

**E-MAIL:** Jeremy.jackson@aging.ca.gov

**REPORTS TO:** Nicole Shimosaka, Deputy Director, Division of Administrative Services

**WEBSITE:** <http://www.aging.ca.gov/>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Fiscal and Compliance Audits	77%
Internal Audits	8%
Subcontractor Single Audit Reports	12%
Training	3%
Total	100%

Classification	Filled Positions
Sup. Govt. Auditor I	0
General Auditor III	0
General Auditor II	0
Pending Recruitment	0
Sup. Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Staff Services Mgmt. Auditor	3
Assoc. Mgmt. Auditor	7
Retired Annuitant	1
Total	14

**AUDIT STANDARDS**

Generally Accepted Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: TeamMate+

**CANNABIS CONTROL, DEPARTMENT OF**

*Consumer Affairs*  
BUSINESS UNIT CODE: 1115

**AUDITS OFFICE**

**UNIT CHIEF:** Eric Colwell, CPA

**ADDRESS:** 2920 Kilgore, Rancho Cordova, CA 95670

**TELEPHONE:** (279) 217-4403 **FAX:** (916) 851-3636

**E-MAIL:** eric.colwell@cannabis.ca.gov

**REPORTS TO:** Joshua Eisenberg, Deputy Director (Legal Affairs)

**Website:** www.cannabis.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Audit Coordination	50%
Consulting	10%
Internal Reviews/Performance Audits	25%
Risk Assessments	5%
Training	5%
Total	100%

Classification	Filled Positions
Staff Mgmt. Auditor	1
Associate Mgmt. Auditor	1
Staff Services Mgmt. Auditor	1
Total	3

**AUDIT STANDARDS**

International Professional Practices Framework (IPPF)  
Generally Accepted Government Auditing Standards (GAGAS)

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: None

**CHILD SUPPORT SERVICES, DEPARTMENT OF**  
Health and Human Service  
BUSINESS UNIT CODE: 5175

**AUDITS AND RISK MANAGEMENT**

**UNIT CHIEF:** Deepshikha (Dee) Kumar

**ADDRESS:** P.O. Box 419064, Rancho Cordova, CA 95741-9064

**TELEPHONE:** (916) 464-5520 **FAX:** (916) 464-5069

**E-MAIL:** deepshikha.kumar@dcss.ca.gov

**REPORTS TO:** Kristen Donadee, Director, Department of Child Support Services  
(functionally) Vacant, Chief Deputy Director (functionally) Selis Koker, Chief  
Legal Counsel, Office of Legal Services (administratively)

**WEBSITE:** <http://www.childsupport.ca.gov/>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Program Reviews/ Performance Audits	65%
Internal Control Reviews	15%
Non-Audit Activity	5%
Risk Assessments	5%
Training/ Administration	10%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	4
Staff Services Mgmt. Auditor	5
Assoc. Govt. Prog. Analyst	1
Total	15

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: January 2023

Audit Software Used: TeamMate+

**COMMUNITY SERVICES AND DEVELOPMENT, DEPARTMENT OF**

*Health and Human Services*  
BUSINESS UNIT CODE: 4700

**AUDIT SERVICES UNIT**

**UNIT CHIEF:** Michael Fontaine

**ADDRESS:** 2389 Gateway Oaks Drive #100, Sacramento, CA 95833

**TELEPHONE:** (916) 562-4742

**E-MAIL:** Michael.Fontaine@csd.ca.gov

**REPORTS TO:** Unknown

**WEBSITE:** <http://www.csd.ca.gov>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	0
Internal Control Reviews (State Administrative Manual 20060)	0
Non-Audit Activities	0
Other Audits/Reviews/Investigations	0
Program Reviews/Performance Audits	0
Risk Assessments	0
Training	0
Total	0

Classification	Filled Positions
Staff Mgmt. Auditor	0
Assoc. Mgmt. Auditor	0
Staff Sys. Analyst	0
Total	0

**AUDIT STANDARDS**

Unknown

Most recent External Peer and/or Quality Assurance Review: None.

Audit Software Used: Diligent: Unknown

**CONSUMER AFFAIRS, DEPARTMENT OF**

*Business, Consumer Services and Housing*  
BUSINESS UNIT CODE: 1111

**INTERNAL AUDIT OFFICE**

**UNIT CHIEF:** Dadang Prihadi

**ADDRESS:** 1625 N. Market Blvd, Suite N-324, Sacramento, CA 95834

**TELEPHONE:** (916) 574-8122      **FAX:** (916) 574-8609

**E-MAIL:** dadang.prihadi@dca.ca.gov

**REPORTS TO:** Christine Lally, Chief Deputy Director

**WEBSITE:** <https://www.dca.ca.gov/>

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Program Reviews/Performance Audits	70%
Internal Control Reviews	10%
Special Requests	5%
Risk Assessment	5%
Administration	5%
Training	5%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	3
Total	5

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: January 11, 2024.

Audit Software Used: Microsoft Office Suite (Word and Excel) and Adobe Acrobat Pro



**CONTROLLER, STATE**

*Legislative, Judicial, and Executive*  
BUSINESS UNIT CODE 0840

**MANAGEMENT AUDIT AND REVIEW SERVICES****UNIT CHIEF:** Julie Whitten**ADDRESS:** 300 Capitol Mall, Suite 613, Sacramento, CA 95814**TELEPHONE:** (916) 327-0698**FAX:** (916) 324-4956**E-MAIL:** jwhitten@sco.ca.gov**REPORTS TO:** Ryan Seeley, Chief Legal Counsel**WEBSITE:** <https://www.sco.ca.gov/>**AUDIT COMMITTEE:** Yes**ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Administration	10%
Non-Audit Activities	15%
Program Reviews/ Performance Audits	40%
Risk Assessments	30%
Training	5%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
Audit Chief	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor (Specialist)	1
Associate Mgmt. Auditor	2
Staff Services Mgmt. Auditor	0
Associate Governmental Program Analyst	1
Total	6

**AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: August 24, 2017

Audit Software Used: TeamMate+

**CORRECTIONS AND REHABILITATION, DEPARTMENT OF**

*Corrections and Rehabilitation*  
BUSINESS UNIT CODE: 5225

**OFFICE OF AUDITS AND COURT COMPLIANCE – AUDITS SECTION**

**UNIT CHIEF:** Anne Marie Nielsen

**ADDRESS:** 1920 Birkmont Dr., Rancho Cordova, CA 95742

**TELEPHONE:** (916) 204-2816

**E-MAIL:** AnneMarie.Nielsen@cdcr.ca.gov

**REPORTS TO:** Marc Wilson, Deputy Director, Office of Audits and Court Compliance

**Website:** www.cdcr.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	10%
Contract Audits	50%
Internal Control Reviews (State Administrative Manual 20060)	15%
Program Review/Performance Audits	20%
Training	5%
Total	100%

Classification	Filled Positions
CEA, Chief of Audits	1
Supervisor Mgmt. Auditor	1
Senior Mgmt. Auditor	2
Staff Mgmt. Auditor	5
Assoc. Mgmt. Auditor	10
Staff Services Mgmt. Auditor	3
Total	22

**AUDIT STANDARDS**

- Global Internal Audit Standards
- Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: July 2024

Audit Software Used: None

## DEVELOPMENTAL SERVICES, DEPARTMENT OF

Health and Human Services  
BUSINESS UNIT CODE: 4300

### **AUDIT SERVICES SECTION**

**SECTION CHIEF:** Edward Yan

**ADDRESS:** 1215 O Street MS9-20, Sacramento, CA 95814

**TELEPHONE:** (916) 651-8207 **FAX:** (916) 654-1588

**E-MAIL:** ed.yan@dds.ca.gov

**REPORTS TO:** Ann Nakamura, Branch Chief of the Research, Evaluation, and Audit Branch

**Website:** www.dds.ca.gov

**AUDIT COMMITTEE:** No

### **ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration/Training	30%
Risk Assessment	10%
Compliance Audit	40%
Program Review	20%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Supervising Govt Auditor II	3
Senior Mgmt. Auditor	1
Supervising Govt Auditor I	6
General Auditor III	22
General Auditor II	0
General Auditor I	0
AGPA	1
Office Technician -Typing	1
Total	36

### **AUDIT STANDARDS**

Generally Accepted Government Auditing Standards

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: N/A.

Audit Software Used: TeamMate

## EDUCATION, DEPARTMENT OF

*K-12 Education*  
BUSINESS UNIT CODE: 6100

**AUDITS AND INVESTIGATIONS DIVISION**

**UNIT CHIEF:** Alice Lee

**ADDRESS:** 1430 N Street, Suite 5319, Sacramento, CA 95814

**TELEPHONE:** (916) 323-1547      **FAX:** (916) 323-5279

**E-MAIL:** ALee@cde.ca.gov

**REPORTS TO:** Len Garfinkel, General Counsel

**WEBSITE:** <http://www.cde.ca.gov>

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	20%
Internal Control Reviews (State Administrative Manual 20060)	22%
Performance Audits	31%
Risk Assessments	5%
Other Reviews	17%
Training	5%
Total	100%

Classification	Filled Positions
CEA B	1
Supervising Mgmt. Auditor	2
Senior Mgmt. Auditor	3
Staff Mgmt. Auditor (Spec.)	2
Assoc. Mgmt. Auditor	6
Staff Services Mgmt. Auditor	3
Total	17

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: March 17, 2022.

Audit Software Used: TeamMate+

**EMERGENCY SERVICES, CALIFORNIA OFFICE OF**

*Legislative, Judicial and Executive*  
BUSINESS UNIT CODE: 0690

**INTERNAL AUDITS OFFICE**

**UNIT CHIEF:** Ralph Zavala

**ADDRESS:** 3650 Schriever Avenue, Mather, CA 95655

**TELEPHONE:** (916) 845-8437

**E-MAIL:** Ralph.Zavala@caloes.ca.gov

**REPORTS TO:** Lisa Mangat, Chief Deputy Director, Policy and Administration

**WEBSITE:** www.caloes.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Audit Coordination/Administration	15%
Fraud Investigations	5%
Grant Audits	20%
Internal Control Reviews (State Administrative Manual 20060)	30%
Program Reviews/Performance Audits/Other Audits	15%
Risk Assessments	10%
Training	5%
Total	100%

Classification	Filled Positions
Staff Mgmt. Auditor	2
Assoc. Mgmt. Auditor	6
Staff Svcs. Mgmt. Auditor	1
Staff Svcs. Analyst	1
Total	10

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: None

**EMPLOYMENT DEVELOPMENT DEPARTMENT**

*Labor and Workforce Development*  
 BUSINESS UNIT CODE: 7100

**AUDIT AND EVALUATION DIVISION****UNIT CHIEF:** Charles Tobia**ADDRESS:** 800 Capitol Mall, MIC 78, Sacramento, CA 95814**TELEPHONE:** (916) 653-5639 **FAX:** NA**E-MAIL:** Charles.Tobia@edd.ca.gov**REPORTS TO:** Clera Yen, Deputy Director, Policy, Accountability and Compliance Branch**Website:** www.edd.ca.gov**AUDIT COMMITTEE:** No**ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Risk-Based and Internal Control Audits/Reviews	60%
Special Audit Requests (External Audits)	0%
Non-Audit Activities	28%
Training	12%
Contract Audits	0%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
CEA B	1
Supervising Management Auditor	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	4
Staff Svcs. Mgmt. Auditor	6
Research Data Sup. II	1
Research Data Spec. II	2
Research Data Spec. I	2
Research Data Analyst II	0
Staff Svcs. Manager III	1
Staff Svcs. Manager II	3
Staff Svcs. Manager I	4
Assoc. Govt. Prog. Analyst	13
Staff Svcs. Analyst	4
Total	46

(EMPLOYMENT DEVELOPMENT DEPARTMENT – CONTINUED)

(EMPLOYMENT DEVELOPMENT DEPARTMENT – CONTINUED)

**AUDIT STANDARDS**

Global Internal Audit Standards

Generally Accepted Auditing Standards

Generally Accepted Government Auditing Standards

Other: American Evaluation Association, American Association of Public Research, and  
National Institute of Standards and Technology

Most recent External Peer and/or Quality Assurance Review: August 31, 2022

Audit Software Used: TeamMate

*Natural Resources*  
BUSINESS UNIT CODE: 3360

**AUDITS, INVESTIGATIONS, AND PROGRAM REVIEW**

**UNIT CHIEF:** Mindy Patterson

**ADDRESS:** 715 P Street, Sacramento, CA 95814

**TELEPHONE:** (916) 616-4265

**E-MAIL:** mindy.patterson@energy.ca.gov

**REPORTS TO:** Audit Committee and Executive Director

**WEBSITE:** www.energy.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
External Reviews	60%
Internal Control Reviews (State Administrative Manual 20060)	25%
Non-Audit Activities	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	4
Staff Services Mgmt. Auditor	0
Total	6

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: May 2023

Audit Software Used: None

**FAIR POLITICAL PRACTICES COMMISSION**

*General Government*



## BUSINESS UNIT CODE: 8620

**AUDIT & ASSISTANT DIVISION****UNIT CHIEF:** Shrdha Shah**ADDRESS:** 1102 Q Street, Suite 3050, Sacramento, CA 95811**TELEPHONE:** (279) 237-5950**E-MAIL:** sshah@fppc.ca.gov**REPORTS TO:** Galena West, Executive Director**Website:** <https://www.fppc.ca.gov/transparency/audit-program.html>**AUDIT COMMITTEE:** No**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
External Audits	75%
Investigations	5%
Audit Coordination	5%
Consulting	5%
Risk Assessments	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Supervising Mgmt. Auditor	1
Program Specialist II	2
Staff Services Mgt. Auditor	2
Associate Management Auditor	2
Office Technician (Typing)	1
Total	9

**AUDIT STANDARDS**

Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: None

**FINANCIAL PROTECTION AND INNOVATION, DEPARTMENT OF**

*Business, Consumer Services, and Housing*  
 BUSINESS UNIT CODE: 1701

## INTERNAL AUDIT

**UNIT CHIEF:** Harun Lomanto

**ADDRESS:** 2101 Arena Blvd, Sacramento CA 95834

**TELEPHONE:** (279) 236-3558

**E-MAIL:** harun.lomanto@dfpi.ca.gov

**REPORTS TO:** KC Mohseni, Chief Deputy Commissioner

**Website:** www.dfpi.ca.gov

**AUDIT COMMITTEE:** Yes

## ACTIVITIES AND STAFFING

Activity	Percent of Effort
Internal Audits	75
Investigations	1
Audit Coordination	4
Advisory	15
Risk Assessments	3
Training	2
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Assoc. Mgmt. Auditor	2
Total	3

## AUDIT STANDARDS

International Professional Practices Framework, promulgated by the IIA

Most recent External Peer and/or Quality Assurance Review: November 2024

Audit Software Used: None

## FISH AND WILDLIFE, DEPARTMENT OF

*Natural Resources*  
BUSINESS UNIT CODE: 3600

## INTERNAL AUDITS AND INVESTIGATIONS

**UNIT CHIEF:** Edmond Kwan, MBA

**ADDRESS:** 1010 Riverside Parkway, West Sacramento, CA 95605

**TELEPHONE:** (916) 902-9216 **FAX:** None

**E-MAIL:** Edmond.Kwan@wildlife.ca.gov

**REPORTS TO:** Audit Committee

**WEBSITE:** www.wildlife.ca.gov

**AUDIT COMMITTEE:** Yes

### **ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Administration	5%
Contract Audits	2%
Federal Compliance Audits	2%
Fraud Investigations	5%
Grant Audits	5%
Internal Control Reviews (State Administrative Manual 20060)	24%
Information Systems Audits	10%
Non-Audit Activities	1%
Other Audits/Reviews/Investigations	10%
Payroll Audits	3%
Program Reviews/Performance Audits	15%
Risk Assessments	5%
State Compliance Audits	10%
Training	3%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	3
Total	4

### **AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: October 2024

Audit Software Used: None

**FOOD AND AGRICULTURE, DEPARTMENT OF**  
*General Government*  
BUSINESS UNIT CODE: 8570

### **AUDIT OFFICE**

**UNIT CHIEF:** Ron Shackelford, CPA

**ADDRESS:** 1220 N Street, Sacramento, CA 95814

**TELEPHONE:** (916) 900-5026 **FAX:** (916) 999-3001

**E-MAIL:** rshackelford@cdfa.ca.gov

**REPORTS TO:** Haig Baghdassarian, Deputy Secretary & Chief Counsel

**WEBSITE:** www.cdfa.ca.gov

**AUDIT COMMITTEE:** No

### **ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Financial Audits	5%
Performance Audits	45%
Agreed Upon Procedures	45%
Training	5%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
CEA	1
Special Assistant	1
Staff Mgmt. Auditor	2
Staff Mgmt. Auditor Spec.	1
General Auditor III	1
General Auditor II	1
Auditor I	1
Staff Services Analyst	1
Total	9

### **AUDIT STANDARDS**

Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: October 2024

Audit Software Used: None

**FORESTRY AND FIRE PROTECTION, DEPARTMENT OF**

*Natural Resources*  
BUSINESS UNIT CODE: 3540

**OFFICE OF PROGRAM ACCOUNTABILITY**

**UNIT CHIEF:** Windy C. Bouldin

**ADDRESS:** P.O. Box 944246, Sacramento, CA 94224

**TELEPHONE:** (916) 902-8086      **FAX:** (916) 445-8486

**E-MAIL:** windy.bouldin@fire.ca.gov

**REPORTS TO:** Joe Tyler, CAL FIRE Director

**WEBSITE:** www.fire.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Assurance	70%
Consultation	10%
Other Audit-Related Services	10%
Training	5%
Total	100%

Classification	Filled Positions
CEA I	1
Staff Services Manager I	1
Assoc. Mgmt. Auditor	1
Staff Services Mgmt. Auditor	3*
Staff Services Analyst (General)	1
Student Assistants	2*
Total	9

\*Vacancies in classification

**AUDIT STANDARDS**

Global Internal Audit Standards  
National Institute of Standards and Technology

Most recent External Peer and/or Quality Assurance Review: June 2020

Audit Software Used: TeamMate+ Professional

## FRANCHISE TAX BOARD

*Tax Administration*  
BUSINESS UNIT CODE: 7730

### **INTERNAL AUDIT BUREAU**

**UNIT CHIEF:** Kelly Heckman

**ADDRESS:** P.O. Box 1468, MS F386, Sacramento, CA 95812-1468

**TELEPHONE:** (916) 845-4515      **FAX:** (916) 843-2302

**E-MAIL:** Kelly.heckman@ffb.ca.gov

**REPORTS TO:** Audit Committee

**WEBSITE:** www.ftb.ca.gov

**AUDIT COMMITTEE:** Yes

### **ACTIVITIES AND STAFFING**

Activity	Percent of Effort
State Compliance Audits	28%
Management Audits	18%
Operational/Performance Audits	17%
Other Audit Activities	32%
Non-Audit Activities	5%
Total	100%

Classification	Filled Positions
CEA B	1
Administrator II	1
Program Specialist I	2
Associate Tax Auditor	2
Tax Auditor	4
Total	10

### **AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: January 2023.

Audit Software Used: None

**GENERAL SERVICES, DEPARTMENT OF**

*Government Operations Agency*  
BUSINESS UNIT CODE: 7760

**OFFICE OF AUDIT SERVICES**

**UNIT CHIEF:** Andy Won

**ADDRESS:** 707 Third Street, Eighth Floor, West Sacramento, CA 95605

**TELEPHONE:** (916) 376-5058 **FAX:** (916) 376-5057

**E-MAIL:** andy.won@dgs.ca.gov

**REPORTS TO:** Ana M. Lasso, Director

**WEBSITE:** <https://www.dgs.ca.gov/>

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Internal Control Reviews (State Administrative Manual 20060)	10%
Other Audits/Reviews/ Investigations	20%
Program Reviews/Performance Audits	20%
State Compliance Audits	40%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	16
Total	20

**AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review:

Last Department of Finance (DOF) Independent Validation Statement issued on February 1, 2024 report.

Audit Software Used: None

(DEPARTMENT OF GENERAL SERVICES – CONTINUED)

## (DEPARTMENT OF GENERAL SERVICES – CONTINUED)

**FISCAL SERVICES AND FINANCIAL HARDSHIP DIVISION**

**UNIT CHIEF:** Michael Watanabe

**ADDRESS:** 707 Third Street, 4th Floor, West Sacramento, CA 95605

**TELEPHONE:** (279) 946-8463      **FAX:** (916) 375-6721

**E-MAIL:** michael.watanabe@dgs.ca.gov

**REPORTS TO:** Lisa Silverman, Executive Officer  
Barbara Kampmeinert, Deputy Executive Officer

**WEBSITE:** <https://www.dgs.ca.gov/opsc>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Program Review / Desk Reviews	30%
Consulting	20%
Financial Hardship Reviews	25%
External Audit Coordination	15%
Non-Audit Activities	5%
Training	5%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	10
Staff Services Analyst	2
Total	17

**AUDIT STANDARDS**

Standards not cited; however, performance audits for compliance with:

School Facility Program Statute and Regulations

CA Preschool, Transitional Kindergarten, Full-Day Kindergarten Facilities Grant Program Statute and Regulations

Most recent External Peer and/or Quality Assurance Review: May 2019

Audit Software Used: None



## HEALTH CARE SERVICES, DEPARTMENT OF

Health and Human Services  
BUSINESS UNIT CODE: 4260

### **INTERNAL AUDITS**

**DIVISION CHIEF:** Wendy Griffe

**ADDRESS:** P.O. Box 997413, MS 1900, Sacramento, CA 95814

**TELEPHONE:** (916) 713-8902 **FAX:** (916) 440-5329

**E-MAIL:** Wendy.Griffe@dhcs.ca.gov

**REPORTS TO:** Saralyn Ang-Olson, Chief Compliance Officer, Office of Compliance (administratively)

**WEBSITE:** [https://www.dhcs.ca.gov/individuals/Pages/AI\\_InternalAudits.aspx](https://www.dhcs.ca.gov/individuals/Pages/AI_InternalAudits.aspx)

**AUDIT COMMITTEE:** No

### **ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Directorate Special Reviews	15%
Advisory Services	20%
Assurance Services	15%
Investigations	10%
Audit Coordination	35%
Total	100%

Classification	Filled Positions
CEA	1
Senior Mgmt. Auditor	1
Health Prog. Audit Mgr. I	1
Staff Mgmt. Auditor	2
Staff Services Manager I	1
Health Prog. Auditor IV	1
Assoc. Mgmt. Auditor	3
Staff Svcs. Mgmt. Analyst	2
Assoc. Gov. Prog. Analyst	2
Staff Svcs. Analyst	2
Total	16

### **AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: TeamMate+

(DEPARTMENT OF HEALTH CARE SERVICES – CONTINUED)

(DEPARTMENT OF HEALTH CARE SERVICES – CONTINUED)

**AUDITS AND INVESTIGATION**

**DIVISION CHIEF:** Bruce Lim, CPA

**ADDRESS:** 1500 Capitol Avenue, MS 2000, Sacramento, CA 95814

**TELEPHONE:** (916) 440-7552

**E-MAIL:** Jamie.Price@dhcs.ca.gov

**REPORTS TO:** Erika Sperbeck, Chief Deputy Director, Policy and Program Support

**WEBSITE:** <https://www.dhcs.ca.gov/individuals/Pages/AuditsInvestigations.aspx>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	4%
Fraud Investigations	17%
Financial Reviews & Audits	49%
Contract and Enrollment Reviews & Audits	30%
Total	100%

Classification	Filled Positions
Auditors	358
Management	157
Analysts	76
Medical/Clinical	67
Investigators/Peace Officers	53
Administrative	32
Researchers	23
Total	766

**AUDIT STANDARDS**

Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: TeamMate

**HIGH-SPEED RAIL AUTHORITY, CALIFORNIA**

*Transportation*  
BUSINESS UNIT CODE: 2665

**OFFICE OF INTERNAL AUDITS**

**UNIT CHIEF:** Paula Rivera

**ADDRESS:** 770 L Street, Suite 620, Sacramento, CA 95814

**TELEPHONE:** (916) 403-2679      **FAX:** (916) 322-0827

**E-MAIL:** paula.rivera@hsr.ca.gov

**REPORTS TO:** Board of Directors

**WEBSITE:** www.hsr.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	30%
External Audit Liaison	1%
Internal Control Audits	21%
Pre-Award Contract Reviews	9%
Contract Compliance Audits	34%
Training	5%
Total	100%

Classification	Filled Positions
CEA – CEA B	1
Senior Mgmt. Auditor	3
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	3
Staff Services Mgmt. Auditor	3
Total	13

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: June 2024.

Audit Software Used: Galvanize's Audit Bond

*Transportation*  
BUSINESS UNIT CODE: 2720

**AUDITS AND INSPECTIONS SECTION**

**UNIT CHIEF:** Roger Ikemoto

**ADDRESS:** 601 North 7<sup>th</sup> Street, Sacramento, CA 95811

**TELEPHONE:** (916) 843-3160      **FAX:** (916) 843-3264

**E-MAIL:** rikemoto@chp.ca.gov

**REPORTS TO:** Michael C. Alvarez, Chief of Departmental Affairs Division

**WEBSITE:** www.chp.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	10%
Compliance Audits/Inspections	50%
Information Systems Audits	5%
Internal Control Reviews (State Leadership Accountability Act)	10%
Non-Audit Activities	5%
Other Projects	5%
Risk Assessments	5%
Training	10%
Total	100%

Classification	Filled Positions
CEA	1
Captain	1
Lieutenant	1
Sergeant	4
Officer	0
Assoc. Govt. Program Analyst	1
Staff Services Analyst	0
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	13
Staff Services Management Auditor	2
Total	27

**AUDIT STANDARDS**

Global Internal Audit Standards  
 Generally Accepted Auditing Standards  
 Generally Accepted Government Auditing Standards  
 Principles and Standards for Offices of Inspector General

Most recent External Peer and/or Quality Assurance Review: November 2024 (peer review period January 1, 2020 through November 15, 2024)

Audit Software Used: None

**HORSE RACING BOARD, CALIFORNIA**

*Business, Consumer Services, and Housing*  
BUSINESS UNIT CODE: 1750

**AUDIT UNIT**

**UNIT CHIEF:** Vince Somma

**ADDRESS:** 1010 Hurley Way, Suite 300, Sacramento, CA 95825

**TELEPHONE:** (916) 263-6000      **FAX:** N/A

**E-MAIL:** vwsomma@chrb.ca.gov

**REPORTS TO:** Cynthia Alameda, Deputy Executive Director

**WEBSITE:** www.chrb.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	10%
Non-Audit Activities	60%
Other Audits/Reviews/ Investigations	23%
Risk Assessments	5%
Training	2%
Total	100%

Classification	Filled Positions
Staff Services Manager II	1
Senior Mgmt. Auditor	0
Assoc. Mgmt. Auditor	0
Total	1

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: Unknown

BUSINESS UNIT CODE: 2240

**AUDIT AND EVALUATION DIVISION**

**UNIT CHIEF:** Michael D. Mock

**ADDRESS:** 2020 W. El Camino Avenue, Suite 261, Sacramento, CA 95833

**TELEPHONE:** (916) 562-4742 **FAX:** (916) 263-3383

**E-MAIL:** Michael.Mock@hcd.ca.gov

**REPORTS TO:** Brandon Williams, Chief Counsel

**WEBSITE:** www.hcd.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Compliance Audits	40%
Operational Audits	25%
Internal Controls Consulting Reviews	15%
External Audit Coordination	10%
Investigations	5%
Training	5%
Total	100%

Classification	Filled Positions
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	6
Total	8

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: HighBond

**INDUSTRIAL RELATIONS, DEPARTMENT OF**

*Natural Resources*  
BUSINESS UNIT CODE: 7350

**OFFICE OF AUDIT, RISK, AND COMPLIANCE - INTERNAL AUDIT UNIT**

**UNIT CHIEF:** Mathew Raute, Chief Auditor

**ADDRESS:** 1750 Howe Ave, Suite 120, Sacramento, CA 95825

**TELEPHONE:** (916) 860-2219

**FAX:**

**E-MAIL:** MRaute@dir.ca.gov

**REPORTS TO:** Katrina S. Hagen, Director

**Website:** www.dir.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Internal Audits	45%
Investigations	30%
Audit Coordination	5%
Consulting	10%
Risk Assessments	5%
Training	5%
Total	100%

Classification	Filled Positions
Sr Mgmt. Auditor	1
Assoc Mgmt. Auditor	5
Total	6

**AUDIT STANDARDS**

- Generally Accepted Government Auditing Standards
- Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: None. Newly established unit in March 2021.

Audit Software Used: Diligent Auditbond

**INSURANCE, DEPARTMENT OF**  
*Legislative, Judicial, and Executive*  
BUSINESS UNIT CODE: 0845

**ORGANIZATIONAL ACCOUNTABILITY OFFICE**

**UNIT CHIEF:** Jared Smith

**ADDRESS:** 300 Capitol Mall, Suite 13080, Sacramento, CA 95814

**TELEPHONE:** (916) 492-3715      **FAX:** (916) 327-7676

**E-MAIL:** Jared.Smith@insurance.ca.gov

**REPORTS TO:** Sofia Lim, Chief of Enterprise Planning, Risk and Compliance

**WEBSITE:** www.insurance.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	15%
Internal Audits	65%
Training	5%
Other	15%
Total	100%

Classification		Filled Positions
Senior Mgmt. Auditor		1
Assoc. Mgmt. Auditor		3
Total		4

**AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: March 2023.

Audit Software Used: TeamMate



**JUSTICE, DEPARTMENT OF**  
*Legislative, Judicial, and Executive*  
BUSINESS UNIT CODE: 0820

**OFFICE OF PROGRAM OVERSIGHT AND ACCOUNTABILITY**

**UNIT CHIEF:** Chris Prasad, CPA, CFE

**ADDRESS:** P.O. Box 944255, Sacramento, CA 94244-2550

**TELEPHONE:** (916) 210-6271

**E-MAIL:** Chris.Prasad@doj.ca.gov

**REPORTS TO:** Patty Li, General Counsel

**WEBSITE:** www.oag.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Internal Control Reviews	35%
Non-Audit Activities	5%
Other Audits/Reviews/ Investigations	10%
Program Reviews/Performance Audits	15%
State Compliance Audits	25%
Training	5%
Total	100%

Classification	Filled Positions
CEA	1
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	4
Total	6

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: November 2019.

Audit Software Used:  
None

*Legislative, Judicial, and Executive*  
BUSINESS UNIT CODE: 0850

**INTERNAL AUDITS**

**UNIT CHIEF:** Sara Sheikholislam

**ADDRESS:** 700 North 10<sup>th</sup> Street, Sacramento, CA 95811

**TELEPHONE:** (916) 822-8358      **FAX:** (916) 737-5816

**E-MAIL:** Ssheikholislam@calottery.com

**REPORTS TO:** Harjinder Shergill-Chima, Director, Executive Branch

**WEBSITE:** www.calottery.com

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Contract Audits	10%
Financial Audits	2%
Fraud Investigations	2%
Information Systems Audits	10%
Program Reviews/Performance Audits	33%
Risk Assessments	5%
Non-Audit Activities	2%
State Compliance Audits	8%
Other Audits/Reviews/Investigations	15%
Training	8%
Total	100%

Classification	Filled Positions
CEA	1
Senior Mgmt. Auditor	1
Staff Services Manager I	1
Staff Management Auditor, Supervisor	1
Staff Management Auditor, Specialist	1
Assoc. Mgmt. Auditor	2
Staff Services Management Auditor	3
Office Technician	1
	<u>11</u>

**AUDIT STANDARDS**

Global Internal Audit Standards

Most Recent External Peer and/or Quality Assurance Review: October 2024

Audit Software Used: Auto Audit

**MILITARY DEPARTMENT**  
*General Government*  
 BUSINESS UNIT CODE: 8940

**INTERNAL REVIEW OFFICE**

**UNIT CHIEF:** James M. Shannon

**ADDRESS:** 10601 Bear Hollow Drive, Rancho Cordova, CA 95670

**TELEPHONE:** (279) 227-5928

**E-MAIL:** James.Shannon@CMD.ca.gov

**REPORTS TO:** Major General Matthew P. Beavers, The Adjutant General

**WEBSITE:** www.calguard.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	10%
Contract/Grant Audits	5%
Follow Up Reviews	5%
Internal Control Reviews	30%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	5%
Program Reviews/Performance Audits	25%
Risk Assessments	10%
Training	5%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Assoc. Mgmt. Auditor	2
Total	3

**AUDIT STANDARDS**

Global Internal Audit Standards  
 Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: February 2019

Audit Software Used: None

**MOTOR VEHICLES, DEPARTMENT OF**

*Transportation*  
BUSINESS UNIT CODE: 2740

**AUDITS OFFICE**

**UNIT CHIEF:** Gini Corbitt

**ADDRESS:** 2415 First Avenue, MF 120, Sacramento, CA 95818

**TELEPHONE:** 916-818-2866 FAX:

**E-MAIL:** Gini.Corbitt@dmv.ca.gov

**REPORTS TO:** Edward Swenson, Chief Deputy Director, Executive Division

**WEBSITE:** www.dmv.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	10%
Compliance	55%
Financial Audits	5%
Fraud Investigations	5%
Information Systems Audits	5%
Risk Assessments	15%
Training	5%
Total	100%

Classification	Filled Positions
Chief	1
Supervising Mgmt. Auditor	2
Senior Mgmt. Auditor	4
Staff Mgmt. Auditor	8
Staff Services Mgmt. Auditor	4
Assoc. Mgmt. Auditor	25
Total	47

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: June 2022 Next one is due in 2025.

Audit Software Used: Diligent/Highbond/ACL

**PARKS AND RECREATION, DEPARTMENT OF**

*Natural Resources*  
BUSINESS UNIT CODE: 3790

**AUDITS OFFICE**

**UNIT CHIEF:** Jasdeep Uppal

**ADDRESS:** 715 P Street, Sacramento, CA 95814

**TELEPHONE:** (916) 902-8800      **FAX:** None

**E-MAIL:** Jasdeep.Uppal@Parks.ca.gov

**REPORTS TO:** Executive Office, Chief Deputy Director

**WEBSITE:** www.parks.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	4%
Grant Audits	40%
Internal Control Reviews/ Performance Audits	40%
Special Audit Requests	10%
Risk Assessments	3%
Training	3%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Staff Mgmt. Auditor Spec. (SCO)	1
Staff Services Mgmt. Auditor	2
Assoc. Mgmt. Auditor	3
Office Technician	1
Total	10

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: August 2024

Audit Software Used: TeamMate+

BUSINESS UNIT CODE: 3930

**AUDITS & MILL COMPLIANCE****UNIT CHIEF:** Paul Curtis**ADDRESS:** 1001 I Street, 4<sup>th</sup> Floor, Sacramento, CA 95814**TELEPHONE:** (916) 445-4155**FAX:** (916) 445-6100**E-MAIL:** Paul.Curtis@cdpr.ca.gov**REPORTS TO:** Leslie Ford, Branch Chief**Website:** None**AUDIT COMMITTEE:** No**ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Administration	5%
Audit Coordination	5%
Compliance/Investigative Audits	75%
Non-Audit Activities (Technical Assistance/Consultation)	5%
Special Request Audits	5%
Training	5%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
Sr Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc Mgmt. Auditor	2
Staff Services Mgmt. Auditor	1
Gen Auditor II	1
Auditor I	0
Total	6

**AUDIT STANDARDS**

Generally Accepted Auditing Standards

Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: None

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

*Government Operations*  
 BUSINESS UNIT CODE: 7900

**OFFICE OF AUDIT SERVICES**

**UNIT CHIEF:** Beliz Chappuie, CPA, CISA, MBA

**ADDRESS:** 400 Q Street, Sacramento, CA 95811

**TELEPHONE:** (916) 795-2454      **FAX:** (916) 795-4023

**E-MAIL:** beliz.chappuie@calpers.ca.gov

**REPORTS TO:** CalPERS Board of Administration

**WEBSITE:** www.calpers.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Employer Compliance Reviews	50%
Internal Audits/Consulting Projects	50%
Total	100%

Classification	Filled Positions
CEA	1
Supervising Mgmt. Auditor	2
Senior Prog. Auditor	6
Senior Prog. Auditor Spec. Info. Services (I.S.)	1
Staff Mgmt. Auditor	7
Staff Prog. Auditor	7
Staff Prog. Auditor Spec. (I.S.)	2
Assoc. Prog. Auditor	18
Prog. Auditor	6
Assoc. Prog. Auditor Spec. (I.S.)	3
Total	53

**AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: December 2017

Audit Software Used: TeamMate

**PUBLIC HEALTH, DEPARTMENT OF**

*Health and Human Services*  
BUSINESS UNIT CODE: 4265

**OFFICE OF COMPLIANCE**

**UNIT CHIEF:** Carlo Rose, Senior Management Auditor

**ADDRESS:** 1415 L Street, Suite #630, Sacramento, CA 95814

**TELEPHONE:** (916) 306-2263

**E-MAIL:** Carlo.Rose@cdph.ca.gov

**REPORTS TO:** Dave Edwards, Supervising Management Auditor

**WEBSITE:** www.cdph.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Consulting	10%
Coordinating External Audits	20%
Fraud and Whistleblower Investigations	15%
Program Reviews/ Performance Audits	40%
Special Projects	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA	1
Supervising Mgmt. Auditor	1
Senior Management Auditor	1
Staff Mgmt. Auditor	2
Assoc. Mgmt. Auditor	4
Staff Svcs. Mgmt. Auditor	2
Total	11

**AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: April 12, 2023

Audit Software Used: HighBond by Diligent

**PUBLIC UTILITIES COMMISSION**



*General Government*  
BUSINESS UNIT CODE: 8660

**OFFICE OF INTERNAL AUDITS**

**UNIT CHIEF:** Julie Munekawa

**ADDRESS:** 300 Capitol Mall, Sacramento, CA 95814

**TELEPHONE:** (916) 823-5769      **FAX:** (916) 558-5836

**E-MAIL:** julie.munekawa@cpuc.ca.gov

**REPORTS TO:** Commissioners

**WEBSITE:** www.cpus.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Internal Audits	50%
Special Projects	30%
Advisory Services	5%
Risk Assessment	5%
Administration	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA	1
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	2*
Assoc. Gov. Prog. Analyst	0
Total	4

\*Does not include vacancies in classification

**AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: March 2024

Audit Software Used: TeamMate+

(PUBLIC UTILITIES COMMISSION – CONTINUED)

## (PUBLIC UTILITIES COMMISSION – CONTINUED)

**UTILITY AUDITS, RISK AND COMPLIANCE DIVISION**

**UNIT CHIEF:** Angie Williams, Director

**ADDRESS:** 400 R Street, Suite 221, Sacramento, CA 9581

**TELEPHONE:** (916) 327-0578

**E-MAIL:** angie.williams@cpuc.ca.gov

**REPORTS TO:** Rachel Peterson, Executive Director

**WEBSITE:** www.cpuc.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Internal Audit	0
Consulting	0
Special Projects and Investigations	0
Risk Assessments	0
Administration	0

Classification	Filled Positions
CEA	2
Program and Project Supervisor	6
Public Utilities Regulatory Analyst IV/III/II	2
Public Utilities Financial Examiner II/ III	7
Senior Mgmt Auditor	9
Staff Services Mgmt. Auditor	5
Assoc. Mgmt. Auditor	5
Staff Service Analyst	1
Assoc. Govt. Prog. Analyst	1
Total	3

**AUDIT STANDARDS**

Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: Unknown

**REAL ESTATE, DEPARTMENT OF**  
*Business, Consumer Services, and Housing*  
 BUSINESS UNIT CODE: 2320

**AUDIT UNIT**

**UNIT CHIEF:** Mike Rivera, Assistant Commissioner – Audits

**ADDRESS:** 651 Bannon Street, Sacramento, CA 95811

**TELEPHONE:** 916-737-4305 **FAX:** n/a

**E-MAIL:** mike.rivera@dre.ca.gov

**REPORTS TO:** Marcus McCarther - Chief Deputy Commissioner

**WEBSITE:** www.dre.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
<b>External Audit Unit</b>	
Compliance Audits	95
Training	5
External Audit Total	100%
<b>Internal Audit Unit</b>	
Internal Audit	70
Risk Assessments	25
Training	5
Internal Audit Total	100%

Classification	Filled Positions
Supervising Auditor II	2
Supervising Auditor I	3
Staff Management Auditor (Specialist)	1
General Auditor III	17
General Auditor II	5
Auditor I	2
Total	30

**AUDIT STANDARDS**

Generally Accepted Auditing Standards  
 Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: N/A

Audit Software Used: None

**REHABILITATION, DEPARTMENT OF**

*Health and Human Services*  
BUSINESS UNIT CODE: 5160

**AUDIT SERVICES**

**UNIT CHIEF:** Kerry Gantt

**ADDRESS:** 721 Capitol Mall, Sacramento, CA 95814

**TELEPHONE:** (916) 558-5838 **FAX:** (916) 558-5836

**E-MAIL:** kgantt@dor.ca.gov

**REPORTS TO:** Vacant, Chief Deputy Director

**WEBSITE:** <https://www.dor.ca.gov/>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	10%
Contract Audits	15%
Grant Audits	20%
Non-Audit Technical Assistance Activities	15%
Other Audits/Reviews/Investigations	30%
Training	10%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	5
Staff Services Mgmt. Auditor	1
Office Technician	1
Total	9

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: FY 2005-2006

Audit Software Used: None

**RESOURCES RECYCLING AND RECOVERY, DEPARTMENT OF**

*Environmental Protection*  
BUSINESS UNIT CODE: 3970

**OFFICE OF AUDITS****DEPUTY DIRECTOR:** Kevin Campbell, PMP**ADDRESS:** 1001 I Street, 19<sup>th</sup> Floor, Room 13-30, MS 13B, Sacramento, CA 95814**TELEPHONE:** (916) 445-3356      **FAX:** N/A**E-MAIL:** kevin.campbell@calrecycle.ca.gov**REPORTS TO:** Mindy McIntyre, Chief Deputy Director**WEBSITE:** <https://calrecycle.ca.gov/>**AUDIT COMMITTEE:** No**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Contract Audits	5%
Grant Audits	10%
Other Audits/ Reviews	70%
Training	10%
Total	100%

Classification	Filled Positions
Deputy Director	1
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	4
Staff Mgmt. Auditor	5
Assoc. Mgmt. Auditor	12
Staff Svcs. Mgmt. Auditor	4
General Auditor III	1
Total	28

**AUDIT STANDARDS**

Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer or Quality Assurance Review: None.

Audit Software Used: None

## SECRETARY OF STATE

*Legislative, Judicial, and Executive*  
BUSINESS UNIT CODE: 0890

### INTERNAL AUDIT OFFICE

**UNIT CHIEF:** Gregory Harrison, CIA, CISA

**ADDRESS:** 1500 11<sup>th</sup> Street, Sacramento, CA 95814

**TELEPHONE:** (916) 599-1690

**E-MAIL:** gharrison@sos.ca.gov

**REPORTS TO:** Lisa Martin, Chief Deputy Secretary of State

**WEBSITE:** <https://www.sos.ca.gov/>

**AUDIT COMMITTEE:** No

### ACTIVITIES AND STAFFING

Activity	Percent of Effort
Performance/Compliance Audits	65%
Internal Control Reviews	12%
External Audit Coordination	6%
Quality Assurance Assessments	4%
Consulting	1%
Administration	6%
Training	6%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Associate Mgmt. Auditor	1
Staff Services Mgmt. Auditor	1
Total	5

### AUDIT STANDARDS

Global Internal Audit Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: 2024

Audit Software Used: None

**SOCIAL SERVICES, DEPARTMENT OF**

*Health and Human Services*  
 BUSINESS UNIT CODE: 5180

**AUDITS**

**UNIT CHIEF:** Daniel Tobia, CPA (Acting)

**ADDRESS:** 744 P Street, MS 9-03-04, Sacramento, CA 95814

**TELEPHONE:** (916) 203-6534

**E-MAIL:** Daniel.Tobia@dss.ca.gov

**REPORTS TO:** Maria Hudson, Deputy Director, Administration Division

**WEBSITE:** <https://cdss.ca.gov/inforesources/internal-audits>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Internal Audits (This includes Compliance/Financial/Contract/Grant/Statutory Audit/Special Requests, Risk Assessments, Internal Control and Risk management Training)	20%
External Audits (This includes Nutrition, Child Development, etc.)	40%
Audit Report Reviews (Nutrition and Child Development)	20%
Administration, Coordination, Facilitation: County and Food Bank Single Audit Report Review; External Audit Coordination; SLAA Facilitation; TeamMate+; and other activities.	20%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
CEA	1
Senior Mgmt. Auditor	4
Staff Services Manager I	1
Assoc. Mgmt. Auditor	12
Staff Services Mgmt. Auditor	6
Assoc. Govt. Program Analyst	1
Staff Services Analyst	1
Office Technician	1
Total	27

**AUDIT STANDARDS**

Global Internal Audit Standards  
 Generally Accepted Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: TeamMate+

**STATE HOSPITALS, DEPARTMENT OF**

*Health and Human Services*  
 BUSINESS UNIT CODE: 4440

**OFFICE OF INTERNAL AUDITS**

**UNIT CHIEF:** Douglas Hock

**ADDRESS:** 1215 O Street, Sacramento, CA 95814

**TELEPHONE:** (916) 654-2546      **FAX:** (916) 573-2718

**E-MAIL:** douglas.hock@dsh.ca.gov

**REPORTS TO:** Stephanie Clendenin, Director

**WEBSITE:** www.dsh.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Administration	5%
External Liaison	10%
Internal Control Reviews	10%
Fraud Investigations	20%
Other Audits/Reviews/ Investigations	30%
Program Reviews/ Performance Audits	20%
Training	5%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
Sup. Sr. Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	2
Staff Services Mgmt. Auditor	1
Office Technician	1
Total	6

**AUDIT STANDARDS**

Global Internal Audit Standards  
 Generally Accepted Auditing Standards  
 Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: None



**STUDENT AID COMMISSION, CALIFORNIA**

*Education*  
BUSINESS UNIT CODE: 6980

**PROGRAM COMPLIANCE SERVICES**

**UNIT CHIEF:** Ana Marquez, Staff Management Auditor

**ADDRESS:** 11120 International Drive, Rancho Cordova, CA 95670

**TELEPHONE:** 916-464-8081 **FAX:** 916-464-8001

**E-MAIL:** Ana.Marquez@csac.ca.gov

**REPORTS TO:** Catalina Mistler, Chief Deputy Executive Director

**Website:** www.csac.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Program Reviews	90%
Risk Assessments	5%
Training	5%
Total	100%

Classification	Filled Positions
Senior Mgmt. Auditor	0
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	4
Total	5

**AUDIT STANDARDS**

Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: TeamMate Plus

*Legislative, Judicial, and Executive*  
BUSINESS UNIT CODE: 7600

**INTERNAL AUDIT BUREAU**

**UNIT CHIEF:** Christopher Lee

**ADDRESS:** 450 N Street, MIC: 54, Sacramento, CA 95814

**TELEPHONE:** (916) 309-8701 **FAX:** (916) 322-5610

**E-MAIL:** Chris.Lee@cdtfa.ca.gov

**REPORTS TO:** Nick Maduros, Executive Director

**WEBSITE:** www.cdtfa.ca.gov

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Information Systems Audits	10%
Internal Control Reviews (State Administrative Manual 20060)	30%
Non-Audit Activities	10%
Program Reviews/Performance Audits	30%
Risk Assessments	10%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Business Taxes Spec. III	1
Business Taxes Spec. II	2
Business Taxes Spec. I	2
Business Taxes Administrator I	1
Associate Tax Auditor	4
Total	11

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: March 6, 2020

Audit Software Used: None.

## BUSINESS UNIT CODE: 7920

**AUDIT SERVICES**

**UNIT CHIEF:** Cheryl Cervantes Dietz, CPA

**ADDRESS:** 200 Waterfront Place, West Sacramento, CA 95605

**TELEPHONE:** (916) 414-6014      **FAX:** (916) 414-4062

**E-MAIL:** CCervantesDietz@CalSTRS.com

**REPORTS TO:** Lisa Blatnick, Chief Operating Officer

**WEBSITE:** www.CalSTRS.com

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Administration	5%
Employer Compliance Audits	64%
Information Systems Audits	2%
Internal Control Reviews	10%
Non-Audit Activities	2%
Other Audits/Reviews/ Investigations	2%
Program Reviews/ Performance Audits	7%
Risk Assessments	4%
Training	4%
Total	100%

Classification	Filled Positions
CEA C	1
Supervising Mgmt. Auditor	2
Senior Mgmt. Auditor	5
Staff Mgmt. Auditor Supervisor	4
Staff Mgmt. Auditor Spec.	2
Staff Program Auditor	9
Assoc. Mgmt. Auditor	5
Staff Services Management Auditor	4
Total	<b>32</b>

**AUDIT STANDARDS**

Global Internal Audit Standards  
Generally Accepted Auditing Standards

Most recent External Peer and/or Quality Assurance Review: April 2021

Audit Software Used: TeamMate+

**TECHNOLOGY, DEPARTMENT OF**

*Government Operations*  
BUSINESS UNIT CODE: 7502

**INTERNAL AUDITS OFFICE**

**UNIT CHIEF:** Kirk Marston, Audit Chief

**ADDRESS:** 707 3<sup>rd</sup> Street, West Sacramento, CA 95605

**TELEPHONE:** (916) 208-6896 **FAX:**

**E-MAIL:** Kirk.Marston@state.ca.gov

**REPORTS TO:** Sahana Ayer, Chief Legal Counsel

**Website:** www.cdt.ca.gov

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Internal Audits	30
Investigations	5
Audit Coordination	45
Consulting	5
Risk Assessments	10
Training	5
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Total	2

**AUDIT STANDARDS**

Generally Accepted Government Auditing Standards  
Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: Unit created in May 2021. Planned for 2026.

Audit Software Used: None.

**TRANSPORTATION, DEPARTMENT OF**

*Transportation*  
BUSINESS UNIT CODE: 2660

**INDEPENDENT OFFICE OF AUDITS AND INVESTIGATIONS, AUDITS DIVISION**

**INSPECTOR GENERAL:** Bryan Beyer

**ADDRESS:** P.O. Box 942874, MS-2, Sacramento, CA 94274-0001

**TELEPHONE:** (916) 323-7111 **FAX:** (916) 323-7123

**E-MAIL:** Bryan.Beyer@dot.ca.gov

**REPORTS TO:** Governor

**WEBSITE:** <https://oig.dot.ca.gov>

**AUDIT COMMITTEE:** No

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Audits	86%
Other Reviews	3%
Training	11%
Total	100%

Classification	Filled Positions
CEA B	1
Supervising Mgmt. Auditor	6
Senior Mgmt. Auditor	10
Staff Mgmt. Auditor, Specialist	3
Assoc. Mgmt. Auditor	8
Staff Services Mgmt. Auditor	15
Total	43

**AUDIT STANDARDS**

Generally Accepted Government Auditing Standards  
Standards and Principles for Offices of Inspector General

Most recent External Peer and/or Quality Assurance Review: February 2024

Audit Software Used: TeamMate+

*Higher Education*  
BUSINESS UNIT CODE: 6610

**AUDIT AND ADVISORY SERVICES TEAM**

**UNIT CHIEF:** Vlad Marinescu

**ADDRESS:** 401 Golden Shore, Long Beach, CA 90802

**TELEPHONE:** (562) 951-4430

**E-MAIL:** vmarinescu@calstate.edu

**REPORTS TO:** Jack B. Clarke, Jr, Chair, CSU Board of Trustees

**WEBSITE:** <https://www.calstate.edu/csu-system/administration/audit-and-advisory-services/>

**AUDIT COMMITTEE:** Yes

**ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Audit Support	5%
Advisory Services	20%
Assurance Audits and Data Analytics	65%
Outreach and Engagement	5%
Investigations	5%
Total	100%

Classification	Filled Positions
Vice Chancellor, Chief Audit Officer	1
Assistant Vice Chancellor	2
Audit Manager/Senior Audit Manager	8
Internal/Senior Auditor	21
Total	32

**AUDIT STANDARDS**

The Institute of Internal Auditors' Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: January 2024

Audit Software Used: AuditBoard

BUSINESS UNIT CODE: 8955

### **POLICY AND COMPLIANCE**

**UNIT CHIEF:** Geraldine (Gigi) Gillen

**ADDRESS:** 1227 O Street, Suite 300, Sacramento, CA 95814

**TELEPHONE:** (916) 503-8006 **FAX:** (916) 653-2456

**E-MAIL:** geraldine.gillen@calvet.ca.gov

**REPORTS TO:** Keith Boylan, Undersecretary

**Website:** <https://www.calvet.ca.gov/>

**AUDIT COMMITTEE:** No

### **ACTIVITIES AND STAFFING**

<b>Activity</b>	<b>Percent of Effort</b>
Program Reviews	40%
Internal Control Reviews	40%
Consulting/Special Requests	10%
Audit Coordination	5%
Non-Audit Activities	5%
Total	100%

<b>Classification</b>	<b>Filled Positions</b>
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Assoc Mgmt. Auditor	3
Office Technician	1
Total	6

### **AUDIT STANDARDS**

- Global Internal Audit Standards
- Government Accountability Office: Generally Accepted Government Auditing Standards

Audit Software Used: None.

### **WATER RESOURCES, DEPARTMENT OF**

*Natural Resources*  
BUSINESS UNIT CODE: 3860

## **INTERNAL AUDIT OFFICE**

**UNIT CHIEF:** Mabel Lun

**ADDRESS:** 715 P Street, Sacramento, CA 95814

**TELEPHONE:** (916) 902-7805

**E-MAIL:** Mabel.Lun@water.ca.gov

**REPORTS TO:** Lead Deputy Director

**WEBSITE:** <https://water.ca.gov/>

**AUDIT COMMITTEE:** No

## **ACTIVITIES AND STAFFING**

Activity	Percent of Effort
Internal Audits	30%
Investigations	40%
Audit Coordination	5%
Consulting	10%
Risk Assessments	10%
Training	5%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Assoc Mgmt. Auditor	1
Staff Services Mgr I (Specialist)	2
Office Tech-Typing	1
Total	5

## **AUDIT STANDARDS**

Global Internal Audit Standards

Most recent External Peer and/or Quality Assurance Review: None

Audit Software Used: None