

Directory of State Audit Organizations

September 2023

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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: Jennifer Whitaker, Program Budget Manager
WEBSITE: www.dof.ca.gov/programs/osae
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Financial	10%
Performance	38%
Other Audits/Reviews/Investigations	17%
Local Government/RDA Analysis	9%
Training/Audit Administration	26%
Total	100%

Classification	Filled Positions
Chief, CEA B	1
Assistant Chief, CEA A	2
Manager - FPE	7
Supervisor – FPE	12
FPE III	11
FPE II	17
FPE I	20
Retired Annuitant	1
Assoc. Govt. Prog. Analyst	1
Executive Assistant	1
Office Technician	1
Information Officer I	1
Total	75

AUDIT STANDARDS

Generally Accepted Auditing Standards
 Generally Accepted Government Auditing Standards

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

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: Thomas Cameron, Deputy Director, Division of Administrative Services

WEBSITE: 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	1
General Auditor III	5
General Auditor II	1
Pending Recruitment	1
Sup. Mgmt. Auditor	1
Staff Mgmt. Auditor	0
Assoc. Mgmt. Auditor	4
Staff Services Mgmt. Auditor	1
Total	14

AUDIT STANDARDS

Generally Accepted Auditing Standards

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

Audit Software Used: Highbond

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: Tamara Colson, Deputy Director (Legal Affairs)
WEBSITE: www.cannabis.ca.gov
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Administration	10%
Audit Coordination	10%
Consulting	10%
Internal Reviews/Performance Audits	35%
Risk Assessments	30%
Training	5%
Total	100%

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

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

OFFICE OF AUDITS AND COMPLIANCE

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: David Kilgore, Director, Department of Child Support Services (functionally)
Kristen Donadee, 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	2
Assoc. Mgmt. Auditor	4
Staff Services Mgmt. Auditor	1
Assoc. Govt. Prog. Analyst	1
Total	10

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

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: 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: Tonya Corcoran, 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

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: September 2018

Audit Software Used: None

CONTROLLER, STATE

Legislative, Judicial, and Executive
BUSINESS UNIT CODE 0840

MANAGEMENT AUDIT AND REVIEW SERVICES

UNIT CHIEF: Christian Okoye
ADDRESS: 300 Capitol Mall, Suite 613, Sacramento, CA 95814
TELEPHONE: (916) 327-0698 **FAX:** (916) 324-4956
E-MAIL: cokoye@sco.ca.gov
REPORTS TO: Shawn Silva, Chief Legal Counsel
WEBSITE: <https://www.sco.ca.gov>
AUDIT COMMITTEE: Yes

ACTIVITIES AND STAFFING

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

Classification	Filled Positions
Audit Chief	1
Senior Mgmt. Auditor	2
Staff Mgmt. Auditor (Specialist)	1
Associate Mgmt. Auditor	3
Staff Services Mgmt. Auditor	2
Staff Services Analyst	1
Total	10

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

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

Audit Software Used: None

CORRECTIONS AND REHABILITATION, DEPARTMENT OF

Corrections and Rehabilitation
BUSINESS UNIT CODE: 5225

OFFICE OF AUDITS AND COURT COMPLIANCE

UNIT CHIEF: Anne Marie Nielsen
ADDRESS: 9838 Old Placerville Road, Suite B, Sacramento, CA 95827
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	25%
Internal Control Reviews (State Administrative Manual 20060)	25%
Program Review/Performance Audits	35%
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	8
Staff Services Mgmt. Auditor	6
Total	23

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

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	2
Senior Mgmt. Auditor	1
Supervising Govt. Auditor I	6
General Auditor III	24
General Auditor II	0
Assoc. Govt. Prog. Analyst	1
Office Technician -Typing	1
Total	36

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

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: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Administration	5%
Internal Control Reviews (State Administrative Manual 20060)	40%
Performance Audits	45%
Risk Assessments	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Supervising Mgmt. Auditor	2
Senior Mgmt. Auditor	3
Assoc. Mgmt. Auditor	7
Staff Services Mgmt. Auditor	2
Total	15

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: March 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 Services Mgmt. Auditor	1
Staff Services Analyst	1
Total	10

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
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:** (916) 653-7171
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

Activity	Percent of Effort
Risk-Based and Internal Control Audits/Reviews	60%
Special Audit Requests (External Audits)	4%
Non-Audit Activities	25%
Training	11%
Total	100%

Classification	Filled Positions
CEA B	1
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	2
Staff Mgmt. Auditor	2
Assoc. Mgmt. Auditor	7
Staff Services Mgmt. Auditor	2
Research Data Sup. II	1
Research Data Spec. II	2
Research Data Spec. I	3
Research Data Analyst II	1
Staff Services Manager III	1
Staff Services Manager II	4
Staff Services Manager I	4
Assoc. Govt. Prog. Analyst	15
Staff Services Analyst	5
Total	51

(EMPLOYMENT DEVELOPMENT DEPARTMENT - CONTINUED)

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

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 2022

Audit Software Used: TeamMate

ENERGY RESOURCES CONSERVATION AND DEVELOPMENT COMMISSION

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 B	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	2
Staff Services Mgmt. Auditor	0
Total	4

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

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: (916) 322-0947
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	80%
Investigations	5%
Audit Coordination	5%
Consulting	5%
Risk Assessments	0%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Supervising Mgmt. Auditor	1
Program Specialist II	2
Staff Services Mgt. Auditor	2
Total	6

AUDIT STANDARDS

Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: Unit established in late 2021

Audit Software Used: None

FINANCIAL PROTECTION AND INNOVATION, DEPARTMENT OF

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

EXECUTIVE OFFICE

UNIT CHIEF: Harun Lomanto
ADDRESS: 2101 Arena Blvd, Sacramento CA 95834
TELEPHONE: (916) 576-8625
E-MAIL: harun.lomanto@dfpi.ca.gov
REPORTS TO: Clothide Hewlett, Commissioner
WEBSITE: www.dfpi.ca.gov
AUDIT COMMITTEE: Yes

ACTIVITIES AND STAFFING

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

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

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

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

Audit Software Used: None

FISH AND WILDLIFE, DEPARTMENT OF

Natural Resources

BUSINESS UNIT CODE: 3600

INTERNAL AUDITS AND INVESTIGATIONS

UNIT CHIEF: Ky Nguyen, CPA

ADDRESS: 1010 Riverside Parkway, West Sacramento, CA 95605

TELEPHONE: (916) 373-6638 **FAX:** None

E-MAIL: ky.nguyen@wildlife.ca.gov

REPORTS TO: Valerie Termini, Chief Deputy Director

WEBSITE: www.wildlife.ca.gov

AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
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%

Classification	Filled Positions
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	3
Mgmt. Sys. Tech.	1
Total	5

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

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

Activity	Percent of Effort
Financial Audits	15%
Program Reviews/ Performance Audits	40%
State Compliance Audits	40%
Training	5%
Total	100%

Classification	Filled Positions
CEA	1
Special Assistant	1
Staff Mgmt. Auditor	1
Staff Mgmt. Auditor Spec.	1
General Auditor III	2
General Auditor II	0
Auditor I	2
Total	8

AUDIT STANDARDS

Generally Accepted Government Auditing Standards

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

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

International Standards for the Professional Practice of Internal Auditing
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

Business, Consumer Services, and Housing
BUSINESS UNIT CODE: 7730

INTERNAL AUDIT BUREAU

UNIT CHIEF: Andrea VanWalleghem
ADDRESS: P.O. Box 1468, MS F386, Sacramento, CA 95812-1468
TELEPHONE: (916) 845-3488 **FAX:** (916) 843-0126
E-MAIL: andrea.vanwalleghem@ftb.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	1
Tax Auditor	3
Total	8

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

Most recent External Peer and/or Quality Assurance Review: September 2018

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/OAS>
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

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards

Most recent External Peer and/or Quality Assurance Review:

Last Department of Finance Independent Validation Statement issued on January 8, 2018 report No. 17-7760-048.

Audit Software Used: None

(DEPARTMENT OF GENERAL SERVICES – CONTINUED)

(DEPARTMENT OF GENERAL SERVICES – CONTINUED)

For BUSINESS UNIT 6350, School Facilities AID Program, Office of Public School Construction

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 Kampmeiner, Deputy Executive Officer
WEBSITE: <https://www.dgs.ca.gov/opsc>
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

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

Classification	Filled Positions
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

UNIT CHIEF: Wendy Griffe
ADDRESS: 1501 Capitol Avenue, MS 1900, Sacramento, CA 95814
TELEPHONE: (916) 445-0759 **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

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	4
Staff Services Mgmt. Analyst	5
Assoc. Govt. Prog. Analyst	2
Staff Services Analyst	2
Total	20

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards

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

Audit Software Used: TeamMate+

(DEPARTMENT OF HEALTH CARE SERVICES – CONTINUED)

AUDITS AND INVESTIGATIONS

DEPUTY DIRECTOR: Bruce Lim, CPA

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

TELEPHONE: (916) 440-7552

E-MAIL: Bruce.Lim@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	14%
External Audit Liaison	1%
Internal Control Audits	44%
Pre-Award Control Reviews	7%
Contract Compliance Audits	31%
Training	3%
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	2
Total	12

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards

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

Audit Software Used: Galvanize's Audit Bond

HIGHWAY PATROL, DEPARTMENT OF THE CALIFORNIA

Transportation
BUSINESS UNIT CODE: 2720

OFFICE OF INSPECTOR GENERAL, AUDITS UNIT

UNIT CHIEF: Roger Ikemoto
ADDRESS: 601 North 7th Street, Sacramento, CA 95811
TELEPHONE: (916) 843-3160 **FAX:** (916) 843-3264
E-MAIL: rikemoto@chp.ca.gov
REPORTS TO: Sean A. Duryee, Deputy Commissioner
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	2
Sergeant	12
Officer	3
Assoc. Govt. Program Analyst	1
Staff Services Analyst	1
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	5
Total	28

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
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: March 2020 (peer review period January 1, 2015 through December 31, 2019)

Audit Software Used: None

HORSE RACING BOARD, CALIFORNIA

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

AUDIT UNIT

UNIT CHIEF: Francisco G. Gonzalez
ADDRESS: 1010 Hurley Way, Suite 300, Sacramento, CA 95825
TELEPHONE: (916) 263-6000 **FAX:** (916) 263-6042
E-MAIL: franciscog@chr.ca.gov
REPORTS TO: Scott Chaney, 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
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	1
Total	2

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

Audit Software Used: Unknown

HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF

Business, Consumer Services, and Housing
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: Ryan Seely, 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

International Standards for the Professional Practice of Internal Auditing
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
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	3
Staff Services Mgmt. Auditor	1
Total	5

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing 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: Vacant

ADDRESS: 300 Capitol Mall, Suite 13115, Sacramento, CA 95814

TELEPHONE: (916) 492-3736 **FAX:** (916) 327-7676

E-MAIL:

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

International Standards for the Professional Practice of Internal Auditing

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: Venus D. Johnson, Chief Deputy Attorney General

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

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

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

Audit Software Used: None

LOTTERY COMMISSION, CALIFORNIA STATE

Legislative, Judicial, and Executive
BUSINESS UNIT CODE: 0850

INTERNAL AUDITS

UNIT CHIEF: Sara Sheikholislam
ADDRESS: 700 North 10th Street, Sacramento, CA 95811
TELEPHONE: (916) 822-8358 **FAX:** (916) 737-5816
E-MAIL: Ssheikholislam@calottery.com
REPORTS TO: Alva V. Johnson, Director, Executive Branch and Audit Committee
WEBSITE: www.calottery.com
AUDIT COMMITTEE: Yes

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Administration	5%
Contract Audits	5%
Financial Audits	5%
Fraud Investigations	2%
Information Systems Audits	10%
Program Reviews/Performance Audits	20%
Risk Assessments	10%
Non-Audit Activities	10%
State Compliance Audits	10%
Other Audits/Reviews/ Investigations	15%
Training	8%
Total	100%

Classification	Filled Positions
CEA	1
Staff Services Manager I (Spec)	1
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	4
Office Technician	1
Total	8

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

Most Recent External Peer and/or Quality Assurance Review: December 2019

Audit Software Used: Auto Audit

MILITARY DEPARTMENT
General Government
 BUSINESS UNIT CODE: 8940

INTERNAL REVIEW OFFICE

UNIT CHIEF: James M. Shannon

ADDRESS: 9800 Goethe Road, Sacramento, CA 95827

TELEPHONE: (916) 854-3686

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

REPORTS TO: Major General David S. Baldwin, Agency Secretary, 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

International Standards for the Professional Practice of Internal Auditing
 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) 657-6480 **FAX:** (916) 657-6210

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

REPORTS TO: Cris Rojas, 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	28
Total	47

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: June 2022

Audit Software Used: Diligent/Highbond/ACL

PARKS AND RECREATION, DEPARTMENT OF

Natural Resources

BUSINESS UNIT CODE: 3790

AUDITS OFFICE

UNIT CHIEF: Sylvia Ortega Hunter, CIA
ADDRESS: 715 P Street, Sacramento, CA 95814
TELEPHONE: (916) 902-8800 **FAX:** None
E-MAIL: Sylvia.hunter@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
Staff Mgmt. Auditor	2
Staff Mgmt. Auditor Spec. (SCO)	0
Staff Services Mgmt. Auditor	0
Assoc. Mgmt. Auditor	1
Office Technician	1
Total	5

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

Audit Software Used: TeamMate+

PESTICIDE REGULATION, DEPARTMENT OF

Environmental Protection
BUSINESS UNIT CODE: 3930

AUDITS & MILL COMPLIANCE

UNIT CHIEF: Paul Curtis
ADDRESS: 1001 I Street, 4th Floor, Sacramento, CA 95814
TELEPHONE: (916) 445-4159 **FAX:** (916) 445-6100
E-MAIL: Paul.Curtis@cdpr.ca.gov
REPORTS TO: Leslie Ford, Branch Chief
WEBSITE: <https://www.cdpr.ca.gov/>
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

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

Classification	Filled Positions
Senior Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	1
General Auditor III	0
General Auditor II	2
Auditor I	2
Total	7

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
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
Employee Compliance Reviews	66%
Internal Audits/Consulting Projects	34%
Total	100%

Classification	Filled Positions
CEA	1
Supervising Mgmt. Auditor	2
Senior Prog. Auditor	7
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	21
Prog. Auditor	3
Assoc. Prog. Auditor Spec. (I.S.)	2
Total	53

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

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, Internal Audit Unit Manager
ADDRESS: 1415 L Street, Suite #630, Sacramento, CA 95814
TELEPHONE: (916) 306-2251
E-MAIL: Carlo.Rose@cdph.ca.gov
REPORTS TO: Rob Hughes, Deputy Director, Chief Audit Executive
WEBSITE: www.cdph.ca.gov
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Administration	10%
Consulting	5%
Coordinating External Audits	20%
Fraud and Whistleblower Investigations	5%
Program Reviews/ Performance Audits	50%
Special Projects	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA	1
Supervising Mgmt. Auditor	1
Staff Mgmt. Auditor	1
Assoc. Mgmt. Auditor	2
Staff Services Mgmt. Auditor	2
Total	7

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

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

Audit Software Used: HighBond

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.cpuc.ca.gov
AUDIT COMMITTEE: Yes

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Internal Audit	50%
Consulting	5%
Special Projects and Investigations	25%
Risk Assessments	10%
Administration	5%
Training	5%
Total	100%

Classification	Filled Positions
CEA	1
Senior Mgmt. Auditor	3
Public Utilities Regulatory Analyst V	1
Staff Services Mgmt. Auditor	1
Total	6

AUDIT STANDARDS

Standards for the Professional Practice of Internal Auditing

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

Audit Software Used: TeamMate

(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 **FAX:**
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
Training	0
Total	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	38

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

INTERNAL AUDIT UNIT

UNIT CHIEF: Assistant Commissioner – Audits (Vacant)
ADDRESS: 1651 Exposition Blvd, Sacramento, CA 95815
TELEPHONE: 916-576-8100 **FAX:** 916-263-8705
E-MAIL: DREInternalAuditUnit@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
Internal Audits	40%
SLAA - Risk Assessments	25%
Audit policies & procedures	15%
Investigations	5%
Consulting	5%
Training	5%
Audit planning and coordination	5%
Total	100%

Classification	Filled Positions
Supervising Auditor II	1
Staff Mgmt. Auditor (Specialist)	1
Total	2

AUDIT STANDARDS

The Institute of Internal Auditors' International Professional Practices Framework

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

Audit Software Used: None

(DEPARTMENT OF REAL ESTATE - CONTINUED)

EXTERNAL AUDIT UNIT

UNIT CHIEF: Assistant Commissioner – Audits (Vacant)
ADDRESS: 1651 Exposition Blvd, Sacramento, CA 95815
TELEPHONE: 916-576-8100 **FAX:** 916-263-8705
E-MAIL: (unavailable)
REPORTS TO: Marcus McCarther, Chief Deputy Commissioner
WEBSITE: www.dre.ca.gov
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Compliance Audits	95%
Training	5%
Total	100%

Classification	Filled Positions
Supervising Auditor II	2
Supervising Auditor I	5
General Auditor III	18
General Auditor II	3
Auditor I	3
Total	31

AUDIT STANDARDS

Generally Accepted Auditing Standards

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

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

International Standards for the Professional Practice of Internal Auditing
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

UNIT CHIEF: Josephine Urban, CPA
ADDRESS: 801 K Street, Suite 1940, Sacramento, CA 95814
TELEPHONE: (916) 322-3472 **FAX:** (916) 319-7192
E-MAIL: josephine.urban@CalRecycle.ca.gov
REPORTS TO: Rachel Wagoner, Director
WEBSITE: <https://calrecycle.ca.gov/>
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Administration	5%
Contract Audits	5%
Grant Audits	35%
Other Audits/ Reviews	45%
Training	10%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	4
Staff Mgmt. Auditor	3
Assoc. Mgmt. Auditor	8
Staff Services Mgmt. Auditor	3
General Auditor III	3
General Auditor II	1
Total	23

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
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 AUDITS

UNIT CHIEF: Daniel Abbott
ADDRESS: 1500 11th Street, Sacramento, CA 95814
TELEPHONE: (916) 599-1690
E-MAIL: Daniel.Abbott@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
Consulting and Research Services	70%
Administration/Training	20%
State Leadership Accountability Act	10%
Total	100%

Classification	Filled Positions
Senior Mgmt. Auditor	1
Total	1

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

Audit Software Used: None

SOCIAL SERVICES, DEPARTMENT OF

Health and Human Services
BUSINESS UNIT CODE: 5180

AUDITS

UNIT CHIEF: Debbie Richardson
ADDRESS: 744 P Street, MS 9-03-04, Sacramento, CA 95814
TELEPHONE: (916) 651-9923
E-MAIL: Debbie.Richardson@dss.ca.gov
REPORTS TO: Karen Dickerson, Deputy Director, Administration Division
WEBSITE: <https://cdss.ca.gov/inforesources/internal-audits>
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Internal Audits (Compliance/Financial/Contract/Grant/ Statutory Audit/Special Requests)	20%
External Audits (Nutrition, Child Development, Contractor Agency, Provider)	40%
Single Audit Report Review (Nutrition and Child Development)	15%
Administration & Coordination: Single Audit Report Coordination (County and Food Bank); External Audit Coordination	15%
Risk Assessments	5%
Total	100%

Classification	Filled Positions
CEA	1
Senior Mgmt. Auditor	3
Staff Services Manager I	0
Assoc. Mgmt. Auditor	12
Staff Services Mgmt. Auditor	2
Assoc. Govt. Program Analyst	0
Staff Services Analyst	2
Office Technician	0
Total	20

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
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

Activity	Percent of Effort
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%

Classification	Filled Positions
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

International Standards for the Professional Practice of Internal Auditing
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+

TAX AND FEE ADMINISTRATION, CALIFORNIA DEPARTMENT

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)	20%
Non-Audit Activities	10%
Program Reviews/Performance Audits	40%
Risk Assessments	10%
Training	5%
Total	100%

Classification	Filled Positions
CEA A	1
Business Taxes Spec. II	1
Business Taxes Spec. I	2
Staff Mgmt. Auditor	1
Associate Tax Auditor	1
Total	6

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Auditing Standards
Generally Accepted Government Auditing Standards

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

Audit Software Used: None

TEACHERS' RETIREMENT SYSTEM, STATE

Government Operations
BUSINESS UNIT CODE: 7920

AUDIT SERVICES

UNIT CHIEF: Cheryl Cervantes Dietz, CPA
ADDRESS: 100 Waterfront Place, West Sacramento, CA 95605
TELEPHONE: (916) 414-6010 **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	4
Staff Mgmt. Auditor Supervisor	4
Staff Mgmt. Auditor Spec.	2
Staff Program Auditor	11
Assoc. Mgmt. Auditor	9
Total	33

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
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 3rd Street, West Sacramento, CA 95605
TELEPHONE: (916) 208-6896
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
International Standards for the Professional Practice of Internal Auditing

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

UNIT CHIEF: Bryan Beyer, Inspector General

ADDRESS: P.O. Box 942847, 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
Performance Audits	58%
Investigations	21%
Other Reviews	13%
Training	8%
Total	100%

Classification	Filled Positions
Inspector General	1
Deputy Inspector General	1
CEA B	2
Supervising Mgmt. Auditor	5
Senior Mgmt. Auditor	10
Staff Mgmt. Auditor, Specialist	11
Assoc. Mgmt. Auditor	10
Staff Services Mgmt. Auditor	6
Supervising Special Investigator II	1
Special Investigator I	5
Staff Services Analyst	1
Staff Services Manager II	1
Staff Services Manager I	1
Administrative Assistant	1
Assoc. Govt. Prog. Analyst	8
Total	64

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

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

Audit Software Used: Teammate+

UNIVERSITY, CALIFORNIA STATE

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 **FAX:** (562) 951-4955

E-MAIL: ymarinescu@calstate.edu

REPORTS TO: Wenda Fong, 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%
Audits and Data Analytics	67%
Outreach and Engagement	5%
Investigations	3%
Total	100%

Classification	Filled Positions
Vice Chancellor, Chief Audit Officer	1
Assistant Vice Chancellor	2
Audit Manager/Senior Audit Manager	8
Internal/Senior Auditor	19
Total	30

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing

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

Audit Software Used: TeamMate+

VETERANS AFFAIRS, DEPARTMENT OF

General Government
BUSINESS UNIT CODE: 8955

PROGRAM REVIEW AND AUDITS

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: Russell Atterberry, Undersecretary (functionally)
Daniel Muallem, Chief Counsel (administratively)
WEBSITE: <https://www.calvet.ca.gov>
AUDIT COMMITTEE: No

ACTIVITIES AND STAFFING

Activity	Percent of Effort
Program Reviews/ Performance Audits	30%
Internal Control Reviews	30%
Investigations	20%
Consulting/Special Requests	10%
Audit Coordination	5%
Non-Audit Activities	5%
Total	100%

Classification	Filled Positions
Supervising Mgmt. Auditor	1
Senior Mgmt. Auditor	1
Assoc. Mgmt. Auditor	3
Staff Services Mgmt. Auditor	0
Office Technician	1
Total	6

AUDIT STANDARDS

International Standards for the Professional Practice of Internal Auditing
Generally Accepted Government Auditing Standards

Most recent External Peer and/or Quality Assurance Review: Chartered on July 9, 2020, the initial QAR is anticipated December 2023.

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

International Standards for the Professional Practice of Internal Auditing

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

Audit Software Used: None