



CASA Officers

President: Cheryl L. McCormick

Vice-President: Leanna Sinibaldi

Secretary: Sara Sheikholislam

Treasurer: Laura Langston

December 15, 2021

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

We have completed a peer review of the Department of Finance, Office of State Audits and Evaluations for the period July 1, 2018 through June 30, 2021. In conducting our review, we followed the standards and guidelines contained in the *CASA Peer Review Guidelines*.

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Generally Accepted Government Auditing Standards (GAGAS)* issued by the Comptroller General of the United States, during the period of July 1, 2018 through June 30, 2021.

Our procedures included:

- Reviewing Department of Finance, Office of State Audits and Evaluations' written policies and procedures.
- Reviewing Department of Finance, Office of State Audits and Evaluations' written monitoring procedures and reported results.
- Reviewing a sample of audit, attestation, and non-audit engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the Department of Finance, Office of State Audits and Evaluations' internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audits, attestation, and non-audit engagements during the period of July 1, 2018 through June 30, 2021.

Sincerely,

Original signed by:

Leanna Sinibaldi

Supervising
Management Auditor

Leader
Department of Motor
Vehicles

Original signed by:

Nicole Holbein, CPA

General Auditor III

Member
Department of Food &
Agriculture

Original signed by:

Jo-Jo Sanchez-Gajo

Senior Management
Auditor

Member
Employment
Development
Department

Original signed by:

Lisa Negri

Chief Auditor

Concurrent Reviewer
Energy Commission

Original signed by:

David Wong

Senior Management
Auditor

Concurrent Reviewer
Independent Office of
Audits and
Investigations