

CALIFORNIA ASSOCIATION OF STATE AUDITORS

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February 13, 2024

Bryan Beyer, Inspector General
Independent Office of Audits and Investigations
1304 O Street, Suite 200
Sacramento, CA 95814

Dear Bryan Beyer:

We have completed a peer review of the California Department of Transportation, Independent Office of Audits and Investigations (IOAI) for the period July 1, 2020, through June 30, 2023. 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, 2020, through June 30, 2023.

Our procedures included:

- Reviewing IOAI's written policies and procedures.
- Reviewing IOAI's monitoring procedures and reported results.
- Reviewing a sample of audit 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 IOAI's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audits and non-audit engagements during the period of July 1, 2020, through June 30, 2023.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Sincerely,

Laura Langston

Laura Langston

Assistant Director

California Department of
Education

Lisa Moreno

Lisa Moreno

Senior Management
Auditor

California High Speed
Rail

Rakhee Devi

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Audit Manager

California Department of
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Mary Camacho

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Audit Manager

California Department of
Finance

cc: Diana Antony, Chief Deputy Inspector General, Independent Office of Audits
and Investigations
Fabiola Torres, Audit Chief, Independent Office of Audits and Investigations