

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

## **CASA Officers**

President: Roberto Zavala  
Vice-President: David Botelho  
Secretary: Laura Lundgren  
Treasurer: Douglas Gibson



September 21, 2015

Rick Sierra, Chief  
Office of State Audits and Evaluations  
Department of Finance  
916 L Street, 6<sup>th</sup> Floor  
Sacramento, CA 95814

Dear Mr. Sierra:

We have completed a peer review of the Office of State Audits and Evaluations (OSAE), Department of Finance, for the period July 1, 2012 through June 30, 2015. In conducting our review, we followed the standards and guidelines contained in the *CASA Peer Review Guide*.

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 *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures included:

- Reviewing OSAE's written policies and procedures.
- Reviewing OSAE's internal peer review procedures and reported results.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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

Based on the results of our review, it is our opinion that the OSAE's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and attestation engagements during the period July 1, 2012 through June 30, 2015.

Additionally, the OSAE satisfactorily addressed the suggestions reported in the prior peer review.

Sincerely,

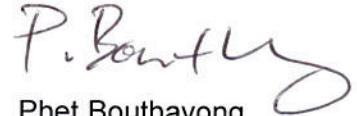


for



Glenn Ostapeck, CIA  
Assistant Audit Director  
CA Department of  
Education

Barbara Owens, CIA, CISA, CGAP, CRMA  
Audit Manager  
CA Department of Motor Vehicles



Phet Bouthavong  
Auditor  
CA Department  
of Transportation