

# Directory of State Internal Audit Organizations

2016

Contacts

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**FINANCE, DEPARTMENT OF**

*General Government*

ORGANIZATION CODE: 8860

ORGANIZATION

**OFFICE OF STATE AUDITS AND EVALUATIONS**

**UNIT CHIEF:** Cheryl McCormick, CEA

**ADDRESS:** 915 L Street, 6<sup>th</sup> Floor Sacramento, CA 95814

**TELEPHONE:** (916) 322-2985      **FAX:** (916) 322-2618

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

**REPORTS TO:** David Botelho, Program Budget Manager, Department of Finance

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

To assist and support the Department of Finance in supervising the state's financial and business policies, and in conserving the state's rights, interests, and resources through independent audits, objective evaluations, and other related services.

**ANNUAL PLAN**

Risk Assessment  
Special Request  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

**CHILD SUPPORT SERVICES, DEPARTMENT OF**

*Health and Human Service*  
ORGANIZATION CODE: 5175

ORGANIZATION

**OFFICE OF AUDITS AND COMPLIANCE**

**UNIT CHIEF:** Karen Dailey, Audit Manager

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

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

**E-MAIL:** karen.dailey@dcss.ca.gov

**REPORTS TO:** Kathleen Hrepich, Chief Counsel, Office of Legal Services

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

**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

The mission of the Office of Audits and Compliance is to conduct a comprehensive program of internal, external, and investigative auditing services to help ensure that the Department of Child Support Services: 1) maintains adequate fiscal and administrative controls, and 2) administers the child support program in compliance with federal and state requirements.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate: Financial Integrity Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**COMMUNITY SERVICES AND DEVELOPMENT, DEPARTMENT OF**

*Health and Human Services*  
ORGANIZATION CODE: 4700

**ORGANIZATION**

**AUDIT SERVICES UNIT**

**UNIT CHIEF:** Michael Fontaine, Staff Management Auditor

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

**TELEPHONE:** (916) 576-7120

**E-MAIL:** mfontaine@csd.ca.gov

**REPORTS TO:** Cindy Halverstadt, Deputy Director of Administrative Services

**WEBSITE:** www.csd.ca.gov

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Audit Services Unit (Audit Services) began functioning in January 1983. Audit Services functions separately from other units within the Administrative Division and the Program Division in order to maintain the independence required of an audit function. While it is of primary importance that this independence be maintained, it is equally important to recognize that Audit Services provides services to other units within the Department of Community Services and Development (Department), the Department's executive staff, and agencies funded through the Department.

Function:

1. Assure that all funds received are used only for those purposes explicitly provided for in state and federal legislation.
2. Assure that those funds are used efficiently and effectively.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request

**AUDIT STANDARDS FOLLOWED**

Generally Accepted Auditing Standards  
Generally Accepted Government Auditing Standards

**CONSUMER AFFAIRS, DEPARTMENT OF**  
*Business, Consumer Services and Housing*  
ORGANIZATION CODE: 1111

ORGANIZATION

**INTERNAL AUDIT OFFICE**

**UNIT CHIEF:** Annecia Wallace, Senior Management Auditor  
**ADDRESS:** 1625 N. Market Blvd, Suite N-324, Sacramento, CA 95834  
**TELEPHONE:** (916) 574-8190      **FAX:** (916) 574-8609  
**E-MAIL:** annecia.wallace@dca.ca.gov  
**REPORTS TO:** Awet Kidane, Chief Deputy Director  
**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

The Internal Audit Office is established as an independent appraisal function within the Department of Consumer Affairs (Department) to examine and evaluate the systems of internal accounting and administrative controls. The purpose of the Internal Audit Office is to assist executive management in the effective discharge of responsibility by providing objective audits and reviews of the Department's various operations.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate: Financial Integrity and Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**CONTROLLER, STATE**  
*Legislative, Judicial, and Executive*  
ORGANIZATION CODE 0840

ORGANIZATION

**MANAGEMENT AUDIT AND REVIEW SERVICES**

**UNIT CHIEF:** Christian Okoye, Supervising Management Auditor, Chief  
**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:** Richard Chivaro, Chief Legal Counsel  
**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of the Management Audit and Review Services (Office), the internal audit bureau of the State Controller's Office (Controller) is to provide independent, objective assurance, and consulting services designed to add value and improve the Controller's operations. Through a collaborative process that includes continuous dialog and feedback to division management, the Office endeavors to improve the effectiveness of risk management, control, and governance processes to: safeguard physical and informational assets; ensure compliance with relevant statutes, policies, and procedures; promote operational economy and efficiency; and encourage the achievement of management goals and objectives.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

**CORRECTIONS AND REHABILITATION, DEPARTMENT OF**

*Corrections and Rehabilitation*

ORGANIZATION CODE: 5225

**ORGANIZATION**

**OFFICE OF AUDITS AND COURT COMPLIANCE**

**UNIT CHIEF:** Lori D. Zamora, Deputy Director, Office of Audits and Court Compliance

**ADDRESS:** 9800 Old Placerville Road, Sacramento, CA 95827

**TELEPHONE:** (916) 255-2990      **FAX:** (916) 255-1850

**E-MAIL:** lori.zamora@cdcr.ca.gov

**REPORTS TO:** Bryan Beyer, Director, Division of Internal Oversight and Research

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Office of Audits and Court Compliance's (Office) mission is to safeguard public resources entrusted to the California Department of Corrections and Rehabilitation (Corrections) and assist the Secretary in discharging oversight of operational responsibilities through independent audits, reviews, evaluations, and performance measurement, resulting in improved departmental accountability, efficiency, effectiveness, and reduced risk while also facilitating improved business processes with Corrections' stakeholders. The Office evaluates fiscal and program internal controls which provide assurances that resources and business practices are in compliance with state and federal guidelines, court mandates, departmental policies and procedures to safeguard against waste, fraud, and misuse of state resources.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory and Court Compliance Mandates

**AUDIT STANDARDS FOLLOWED**

Generally Accepted Government Auditing Standards

**EDUCATION, DEPARTMENT OF**

*K-12 Education*

ORGANIZATION CODE: 6110

**ORGANIZATION**

**INTERNAL AUDITS**

**UNIT CHIEF:** Ronald Ikemoto, Senior Management Auditor, Audit Manager

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

**TELEPHONE:** (916) 445-6215      **FAX:** (916) 323-5279

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

**REPORTS TO:** Kevin W. Chan, Director of Audits

**WEBSITE:** www.cde.ca.gov

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of the Internal Audits Section is to provide professional value-added services to the Department of Education's (Department) management by conducting an independent, objective assurance and consulting activity designed to improve department operations. To accomplish its mission, the Internal Audits Section utilizes a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The Internal Audits Section accomplishes this through the examination, evaluation, consulting, and review of ongoing processes of the Department and the issuance of timely reports that contain sound recommendations for improvement.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**EMERGENCY SERVICES, CALIFORNIA OFFICE OF**

*Legislative, Judicial, and Executive*

ORGANIZATION CODE: 0690

**ORGANIZATION**

**INTERNAL AUDIT OFFICE**

**UNIT CHIEF:** Anne Marie Nielsen, Staff Management Auditor, Audit Manager

**ADDRESS:** 3650 Schreiver Avenue, Mather, CA 95655-4203

**TELEPHONE:** (916) 845-8437      **FAX:** (916) 845-8511

**E-MAIL:** anne.marie.nielsen@caloes.ca.gov

**REPORTS TO:** Helen Lopez, Chief, Office of Audits and Performance Evaluations

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of the Internal Audit Office is to assist the Office of Emergency Services' management team in the discharge of their oversight, management, and operating responsibilities through independent audits and consultations designed to evaluate and promote the systems of internal controls, including effective and efficient operations.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

**EMPLOYMENT DEVELOPMENT DEPARTMENT**

*Labor and Workforce Development*

ORGANIZATION CODE: 7100

**ORGANIZATION**

**AUDIT AND EVALUATION DIVISION**

**UNIT CHIEF:** Audrey Traina, CPA, Division Chief

**ADDRESS:** 800 Capitol Mall, MIC 78, Sacramento, CA 95814

**TELEPHONE:** (916) 654-7000      **FAX:** (916) 653-7171

**E-MAIL:** audrey.traina@edd.ca.gov

**REPORTS TO:** Greg Riggs, Deputy Director, Policy, Accountability and Compliance Branch

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Audit and Evaluation Division provides independent and objective audits, evaluations, technical assistance, surveys, consultation, and other services to:

- Improve the effectiveness and efficiency of the Employment Development Department's (EDD) programs and functions.
- Ensure that the EDD complies with laws, policies, and standards.
- Assist the EDD and its customers in achieving their goals.
- Assist in prevention of fraud, waste, and abuse of public resources.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate

**AUDIT STANDARDS FOLLOWED**

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

**ENERGY RESOURCES CONSERVATION AND DEVELOPMENT COMMISSION**

*Natural Resources*  
ORGANIZATION CODE: 3360

ORGANIZATION

**AUDITS, INVESTIGATIONS, AND PROGRAM REVIEW**

**UNIT CHIEF:** Kourtney Vaccaro, Acting Asst. Exec. Director of Audits  
**ADDRESS:** 1516 9<sup>th</sup> Street, Sacramento, CA 95814  
**TELEPHONE:** (916) 654-4328      **FAX:** (916) 654-4475  
**E-MAIL:** kourtney.vaccaro@energy.ca.gov  
**REPORTS TO:** Audit Committee and Executive Director  
**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT:**

The Audits, Investigations, and Program Review (Office) was established in June 2013 and is still in a formative stage. The Office is actively developing its mission statement and anticipates finalizing the statement in coming months.

**ANNUAL PLAN**

Audit Committee Directed  
Risk Assessment  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

## EQUALIZATION, STATE BOARD OF

*Legislative, Judicial, and Executive*

ORGANIZATION CODE: 0860

### ORGANIZATION

#### **INTERNAL AND AUDIT DIVISION**

**UNIT CHIEF:** Brock Wimberly, CEA II, Chief

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

**TELEPHONE:** (916) 324-1874      **FAX:** (916) 445-0360

**E-MAIL:** brock.wimberley@boe.ca.gov

**REPORTS TO:** Cynthia Bridges, Executive Director

**WEBSITE:** www.boe.ca.gov

**AUDIT COMMITTEE:** Yes

#### **MISSION STATEMENT**

The mission of the Internal Audit Division (Division) is to provide an independent, objective assurance and consulting activity designed to add value and improve the State Board of Equalization (Equalization) operations; and offer valuable, effective, and continually improving assurance services for the benefit of the Equalization. The Division assists the Equalization in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of the organization's risk assessment, internal control, information security and governance processes.

#### **ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandate: Title 26 U.S. Code section 6103 and Financial Integrity and Manager's  
Accountability Act of 1983

#### **AUDIT STANDARDS FOLLOWED**

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

**FISH AND WILDLIFE, DEPARTMENT OF**

*Natural Resources*

ORGANIZATION CODE: 3600

ORGANIZATION

**INTERNAL AUDITS AND INVESTIGATIONS**

**UNIT CHIEF:** Scott Marengo, Senior Management Auditor

**ADDRESS:** 1416 Ninth Street, 12<sup>th</sup> Floor, Sacramento, CA 95814

**TELEPHONE:** (916) 445-3372      **FAX:** (916) 445-3398

**E-MAIL:** scott.marengo@wildlife.ca.gov

**REPORTS TO:** Kevin Hunting, Chief Deputy Director

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Department of Fish and Wildlife's (Department) Audits Branch provides value-added audit and consulting services to its customers. These services are provided in an objective manner in order to help the Department accomplish its key results. Through a systematic disciplined approach, the Audits Branch will evaluate the effectiveness of the Department's risk management, control, and governance process.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Government Code section 13400-13407, Environmental Filing Fees per Fish and Game Code section 711.4, and Financial Integrity and Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**FOOD AND AGRICULTURE, DEPARTMENT OF**

*General Government*  
ORGANIZATION CODE: 8570

**ORGANIZATION**

**AUDIT OFFICE**

**UNIT CHIEF:** Ron Shackelford, Supervising Management Auditor, Audit Chief

**ADDRESS:** 1220 N Street, Sacramento, CA 95811

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

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

**REPORTS TO:** Michelle Diaz, General Counsel

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of the California Department of Food and Agriculture's (Department) Audit Office is to provide assurance to the executive office, divisions, programs, and the public that the Department's obligations of collecting, disbursing and reporting of funds are proper and in compliance with departmental policies and state rules and regulations. This is accomplished through continuous testing and evaluating of financial cycles, data processing cycles, and departmental program reviews.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Food and Agriculture Code section 4505, Public Contract Code sections 10351 and 10364, and Financial Integrity and Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**FORESTRY AND FIRE PROTECTION, DEPARTMENT OF**

*Natural Resources*

ORGANIZATION CODE: 3540

**ORGANIZATION**

**OFFICE OF PROGRAM ACCOUNTABILITY**

**UNIT CHIEF:** Windy C. Bouldin, CEA I, Chief

**ADDRESS:** P.O. Box 944246

**TELEPHONE:** (916) 327-3993      **FAX:** (916) 445-8486

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

**REPORTS TO:** Ken Pimlott, Director and Janet Barentson, Chief Deputy Director

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Office of Program Accountability (Office) assists Department of Forestry and Fire Protection (Cal Fire) management in fulfilling its responsibilities to the public by offering guidance in developing, maintaining, and enhancing accountability. The Office uses professional standards to provide independent and objective feedback in internal controls to managers responsible for Cal Fire's operations. The Office performs these services by working with all Cal Fire employees supportively and cooperatively.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing  
National Institute of Standards and Technology

## FRANCHISE TAX BOARD

*Business, Consumer Services, and Housing*  
ORGANIZATION CODE: 1730

### ORGANIZATION

#### **INTERNAL AUDIT BUREAU**

**UNIT CHIEF:** Andrea VanWalleghem, CEA, Director

**ADDRESS:** P.O. Box 1468, MS F161, 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

#### **MISSION STATEMENT**

The Internal Audit Bureau provides independent verification and validation of business functions to ensure the Franchise Tax Board:

- Complies with laws, regulations, and policies
- Accomplishes its goals
- Records accurate and reliable data
- Efficiently and effectively uses its resources
- Safeguards its assets

#### **ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and State Manager's Accountability of 1983  
Other: Software License Compliance and Web Payment

#### **AUDIT STANDARDS FOLLOWED**

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

**GENERAL SERVICES, DEPARTMENT OF**  
*Business, Consumer Services, and Housing*  
ORGANIZATION CODE: 1760

ORGANIZATION

**OFFICE OF AUDIT SERVICES**

**UNIT CHIEF:** Rick Gillam, CEA, Chief

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

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

**E-MAIL:** rick.gillam@dgs.ca.gov

**REPORTS TO:** Fred Klass, Director

**WEBSITE:** <http://www.dgs.ca.gov/dgs/ProgramsServices/Audits.aspx>

**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

To provide the director of the Department of General Services (General Services) with an independent, objective assurance and consulting function designed to add value and improve the General Services' operations. The Office of Audit Services helps General Services accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Contract Program Quality Control Reviews under Public Contract Code section 10352 and Delegated Purchasing Compliance Audits under Public Contract Code section 10333

**AUDIT STANDARDS FOLLOWED**

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

**HEALTH CARE SERVICES, DEPARTMENT OF**

*Health and Human Services*  
ORGANIZATION CODE: 4260

**ORGANIZATION**

**INTERNAL AUDITS**

**UNIT CHIEF:** Ginny Veneracion-Alunan CEA, Chief  
**ADDRESS:** 1500 Capitol Avenue, Suite 631, MS: 2001  
Sacramento, CA 95814  
**TELEPHONE:** (916) 445-0759      **FAX:** (916) 650-6490  
**E-MAIL:** [ginny.veneracion-alunan@dhcs.ca.gov](mailto:ginny.veneracion-alunan@dhcs.ca.gov)  
**REPORTS TO:** Bruce Lim, Deputy Director, Audits and Investigations  
**WEBSITE:** [www.dhcs.ca.gov/individual/pages/auditsinvestigations](http://www.dhcs.ca.gov/individual/pages/auditsinvestigations)  
**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

To ensure the fiscal integrity of the health programs administered by the Department of Health Care Services (DHCS) and ensure quality of care provided to the beneficiaries of these programs. The overall goal of A&I is to improve the efficiency, economy, and the effectiveness of DHCS and the programs it administers.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Contract Exemption, Government Code Section 13400-13407, Public Contract Code section 10351

**AUDIT STANDARDS FOLLOWED**

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

**HIGH-SPEED RAIL AUTHORITY, CALIFORNIA**

*Transportation*

ORGANIZATION CODE: 2665

ORGANIZATION

**OFFICE OF INTERNAL AUDITS**

**UNIT CHIEF:** Paula Rivera, Chief

**ADDRESS:** 770 L Street, Suite 800, Sacramento, CA 95814

**TELEPHONE:** (916) 403-2979      **FAX:** (916) 322-0827

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

**REPORTS TO:** Board of Directors

**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

The mission of the Audit Division is to assist management in accomplishing the High Speed Rail Authority's (Authority) strategic objectives by bringing a value-added, risk-based approach to independently review, test, evaluate and improve the effectiveness and efficiency of administrative functions, computer-based information systems, and program processes throughout the Authority.

**ANNUAL PLAN**

Board Directed  
Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and State Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**HIGHWAY PATROL, DEPARTMENT OF THE CALIFORNIA**

*Transportation*

ORGANIZATION CODE: 2720

**ORGANIZATION**

**OFFICE OF INSPECTIONS, AUDITS UNIT**

**UNIT CHIEF:** Roger Ikemoto, Inspector General

**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:** Paul S. Schroeder, Captain

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of the Office of Inspections, Audits Unit, is to provide independent objective assurance, and consulting services designed to add value and improve the California Highway Patrol's (Highway Patrol) operations. The Audits Unit helps the Highway Patrol accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request

**AUDIT STANDARDS FOLLOWED**

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

**HORSE RACING BOARD, CALIFORNIA**  
*Business, Consumer Services, and Housing*  
ORGANIZATION CODE: 1750

ORGANIZATION

**AUDIT UNIT**

**UNIT CHIEF:** Francisco G. Gonzalez, Senior Management Auditor  
**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:** Jackie Wagner, Assistant Executive Director  
**WEBSITE:** www.chrb.ca.gov  
**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Audit Unit's mission is to provide independent and objective audits, evaluations, and consulting services and ensure the California horse racing industry complies with the California Horse Racing Law and the California Horse Racing Board's rules and regulations.

**ANNUAL PLAN**

Risk Assessment  
Special Request

**AUDIT STANDARDS FOLLOWED**

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

**HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF**

*Business, Consumer Services, and Housing*

ORGANIZATION CODE: 2240

**ORGANIZATION**

**AUDIT AND EVALUATION DIVISION**

**UNIT CHIEF:** Edward Nielsen, Chief

**ADDRESS:** 2020 W. El Camino Avenue, Suite 630, Sacramento, CA 95833

**TELEPHONE:** (916) 263-3418      **FAX:** (916) 263-3544

**E-MAIL:** Edward.Nielsen@hcd.ca.gov

**REPORTS TO:** Marc Wilson, Deputy Director, Audit and Evaluation Division

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

**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

The mission of the Audit and Evaluation Division (Division) is to provide independent, objective assurance and consulting services designed to add value and improve the Department of Housing and Community Development's (Department) operations. The Division will assist the Department to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, compliance, and governance processes. By accomplishing its mission, the Division will assist executive management in fulfilling its oversight responsibilities.

**ANNUAL PLAN**

California State Auditor and consulting services  
Enterprise Risk Assessment based on Internal Auditor audit universe  
External Audit Coordination  
Audit Committee Directed  
Special Request

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

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

ORGANIZATION

**ORGANIZATIONAL ACCOUNTABILITY OFFICE**

**UNIT CHIEF:** George Mendoza, Senior Management Auditor, Chief  
**ADDRESS:** 300 Capitol Mall, Suite 13115, Sacramento, CA 95814  
**TELEPHONE:** (916) 492-3510      **FAX:** (916) 322-19407870  
**E-MAIL:** george.mendoza@insurance.ca.gov  
**REPORTS TO:** Nettie Hoge, Chief Deputy Commissioner  
**WEBSITE:** www.insurance.ca.gov  
**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Organizational Accountability Office (Office) provides the Commissioner of the California Department of Insurance (Insurance) with an independent and objective assurance and consulting function designed to add value and improve Insurance's operations. The Office assists management in their efforts to increase operational and program efficiency and effectiveness by providing a review on the adequacy of Insurance's system of internal controls and quality of performance.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

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

**ORGANIZATION**

**OFFICE OF PROGRAM REVIEW AND AUDITS**

**UNIT CHIEF:** Andrew J. Kraus III, CPA, CEA, Director

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

**TELEPHONE:** (916) 322-9036 Fax: (916) 322-1335

**E-MAIL:** andy.kraus@doj.ca.gov

**REPORTS TO:** Elizabeth L. Ashford, Chief of Staff

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of the Office of Program Review and Audits (Office) is to mitigate risks and enhance the effectiveness of the Department of Justice's (Justice) operations by conducting independent and objective appraisals of Justice's administrative and accounting controls. To accomplish its mission, the Office examines, evaluates, and reviews Justice's business practices, issues timely reports, provides consultation, and makes recommendations to eliminate system inefficiencies and improve departmental processes.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

**LIBRARY, CALIFORNIA STATE**

*K Through 12 Education*  
ORGANIZATION CODE: 6120

ORGANIZATION

**ADMINISTRATIVE SERVICES BUREAU**

**UNIT CHIEF:** Elizabeth Vierra, CEA A, Chief  
**ADDRESS:** P.O. Box 942837, Sacramento, CA 94237-0001  
**TELEPHONE:** (916) 651-3094      **FAX:** (916) 653-0231  
**E-MAIL:** Elizabeth.Vierra@library.ca.gov  
**REPORTS TO:** Greg Lucas, State Librarian  
**WEBSITE:** <http://www.library.ca.gov>  
**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The State Library's audit function assures compliance with state statutes and regulations as well as departmental policies and procedures.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

## LOTTERY COMMISSION, CALIFORNIA STATE

*Legislative, Judicial, and Executive*

ORGANIZATION CODE: 0850

### ORGANIZATION

#### **INTERNAL AUDITS**

**UNIT CHIEF:** Roberto Zavala, CEA B, Chief

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

**TELEPHONE:** (916) 822-8360      **FAX:** (916) 737-5816

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

**REPORTS TO:** Hugo Lopez, Director, Executive Branch

**WEBSITE:** www.calottery.com

**AUDIT COMMITTEE:** Yes

#### **MISSION STATEMENT**

The mission of Internal Audits is to provide independent, objective assurance and consulting services designed to add value and improve the California State Lottery's (Lottery) operations. Internal Audits helps the Lottery accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

#### **ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: California State Lottery Act

#### **AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

**MILITARY DEPARTMENT**  
*General Government*  
ORGANIZATION CODE: 8940

**ORGANIZATION**

**INTERNAL REVIEW OFFICE**

**UNIT CHIEF:** Rowena Dorsey, Supervising Management Auditor,  
Audit Director

**ADDRESS:** 9800 Goethe Road, Sacramento, CA 95827

**TELEPHONE:** (916) 854-3686

**E-MAIL:** rowena.p.dorsey.nfg@mail.mil

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Internal Review Office's (Office) mission is to assist the Military Department (Department) in reaching its goals and objectives by providing a wide range of audits and consulting services. The Office shall provide internal and external liaison work, internal control, compliance, fiscal and program audits, and special request program evaluations. Additionally, the Office adds value to overall Department performance by providing factual information, thorough analysis, viable solutions, and recommendations.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
State Mandated Audits

**AUDIT STANDARDS FOLLOWED**

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

**MOTOR VEHICLES, DEPARTMENT OF**

*Transportation*

ORGANIZATION CODE: 2740

**ORGANIZATION**

**AUDITS OFFICE**

**UNIT CHIEF:** David Saika, Chief of Audits

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

**TELEPHONE:** (916) 657-6480      **FAX:** (916) 657-2096

**E-MAIL:** david.saika@dmv.ca.gov

**REPORTS TO:** Bernard Soriano, Deputy Director, Enterprise Risk Management Division

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Audits Office's mission is to provide independent, objective assurance and consulting services designed to add value to the Department of Motor Vehicles (DMV), to monitor and oversee the DMV's regulated industries, to improve the DMV's operations, and to protect its information assets. The Audits Office helps the DMV accomplish its objectives by bringing a systematic, disciplined approach to assess and review mandated performance of DMV-related businesses and to evaluate the effectiveness of risk management, information security, internal control, and governance processes within the DMV.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: California Vehicle Code section 8057  
Other: International Registration Plan section 1500

**AUDIT STANDARDS FOLLOWED**

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

**PARKS AND RECREATION, DEPARTMENT OF**

*Natural Resources*

ORGANIZATION CODE: 3790

**ORGANIZATION**

**AUDITS OFFICE**

**UNIT CHIEF:** Sylvia Hunter, Supervising Management Auditor

**ADDRESS:** 1416 Ninth Street, Room 108, Sacramento, CA 95814

**TELEPHONE:** (916) 657-0370      **FAX:** (916) 657-0385

**E-MAIL:** Sylvia.hunter@park.ca.gov

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

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Audits Office is responsible for ascertaining that the ongoing processes for controlling operations throughout the organization, including external entities under contractual obligations to the organization, are adequately designed and functioning in an effective manner. The Audits Office is also responsible for reporting to management on the adequacy and effectiveness of the organization's systems of internal control, together with ideas, counsel, and recommendations to improve the system.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and State Manager's Accountability Act of 1983 and  
Public Resources Code section 5090.5

**AUDIT STANDARDS FOLLOWED**

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

## PUBLIC EMPLOYEES' RETIREMENT SYSTEM

*Government Operations*  
ORGANIZATION CODE: 7900

### ORGANIZATION

#### **OFFICE OF AUDIT SERVICES**

**UNIT CHIEF:** Beliz Chappuie, Chief

**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

#### **MISSION STATEMENT**

The Office of Audit Services is an independent assurance and consulting activity established within CalPERS to broadly examine and evaluate its activities as a service to the organization. The primary mission of the Office of Audit Services is to increase assurances that CalPERS assets are safeguarded, operating efficiency is promoted, and compliance is maintained with prescribed laws and policies of the Board of Administration and management. The Office of Audit Services will accomplish its mission by:

- Providing a wide range of quality independent audit and consulting services to our customers.
- Performing independent assessments of systems controls and efficiencies, guided by professional standards and using innovative approaches.
- Supporting our customers' efforts to achieve their objectives through independent consulting engagements.
- Maintaining a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards our employees for excelling and reaching their full potential.

#### **ANNUAL PLAN**

Risk Assessment  
Special Request  
Statutory Mandates

**PUBLIC HEALTH, DEPARTMENT OF**

*Health and Human Services*  
ORGANIZATION CODE: 4265

**ORGANIZATION**

**INTERNAL AUDITS**

**UNIT CHIEF:** Monica Vazquez, CEA, Chief, Internal  
**ADDRESS:** Audits 1300 17<sup>th</sup> Street, Sacramento,  
**TELEPHONE:** CA 95811 (916) 440-7387  
**E-MAIL:** Monica.Vazquez@CDPH.ca.gov  
**REPORTS TO:** Karen Smith MD, MPH, Director  
**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

Internal Audits is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the California Department of Public Health (Department). Internal Audits assists the Department in accomplishing its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of the organization's risk management, control, and governance processes.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

**REHABILITATION, DEPARTMENT OF**

*Health and Human Services*  
ORGANIZATION CODE: 5160

**ORGANIZATION**

**AUDIT SERVICES**

**UNIT CHIEF:** Kerry Gantt, Senior Management Auditor, Audit Chief

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

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

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

**REPORTS TO:** Juney Lee, Chief Deputy Director

**WEBSITE:** auditinfo@dor.ca.gov

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The mission of Audit Services is to add value and contribute to the overall success of all Department of Rehabilitation (Department) programs by providing expertise in program, administrative and fiscal accountability, compliance measures, and internal controls to the Department, community partners, and other users.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates  
Other: Investigations of improper activities by employees, grantees, and contractors, and combined fiscal/program reviews conducted jointly by auditors and program staff

**AUDIT STANDARDS FOLLOWED**

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

**RESOURCES RECYCLING AND RECOVERY, DEPARTMENT OF**

*Environmental Protection*  
ORGANIZATION CODE: 3970

ORGANIZATION

**OFFICE OF AUDITS**

**UNIT CHIEF:** Josephine Urban, Supervising Management Auditor

**ADDRESS:** 801 K Street, Sacramento, CA 95814

**TELEPHONE:** (916) 322-3471      **FAX:** (916) 552-4915

**E-MAIL:** josephine.urban@CalRecycle.ca.gov

**REPORTS TO:** Scott Smithline, Director

**WEBSITE:** [www.CalRecycle.ca.gov](http://www.CalRecycle.ca.gov)

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Office of Audits is charged with protecting the fiscal integrity of the various CalRecycle funds by conducting compliance and financial-related audits of program participants. Audits are conducted under the authority of the California Beverage Container Recycling and Litter Reduction Act and the Integrated Waste Management Act.

Audits consist of a Quality Control section, along with three Northern California and two Southern California field offices. All offices conduct engagements utilizing a risk-based approach, focusing on identifying significant errors, irregularities, and potential fraud.

To maintain standards of quality audit work, the Quality Control section provides assurance that audits are performed in accordance with professional standards, as well as legal and regulatory requirements.

In addition to the external audit responsibilities, Audits oversees all coordination activities for audits being conducted on CalRecycle. We are also responsible for ensuring CalRecycle meets the requirements of the Financial Integrity and State Manager's Accountability Act. As applicable, internal audit responsibilities are handled through an interagency agreement with the California Department of Finance.

**SECRETARY OF STATE**  
*Legislative, Judicial, and Executive*  
ORGANIZATION CODE: 0890

**ORGANIZATION**

**INTERNAL AUDITS**

**UNIT CHIEF:** Daniel Abbot, Internal Auditor

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

**TELEPHONE:** (916) 653-7244

**E-MAIL:** Daniel.abbott@sos.ca.gov

**REPORTS TO:** Bill Mabie, Chief Deputy Secretary of State

**WEBSITE:** www.sos.ca.gov

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The main mission is to provide the Office of the Secretary of State with an objective and independent assessment of its risk management efforts, determine if significant risks are being promptly identified and adequately controlled, ascertain if fundamental internal controls are operating effectively and as intended, and that all employees, from senior management to front-line personnel, have the ability to recognize and quickly respond to imminent risks. In addition, conduct audits and reviews, focusing the majority of available resources and attention in identifying, monitoring, mitigating, and managing operational risk. Finally, to ensure the Secretary of State complies with internally established policies and procedures, State Administrative Manual, state contracting rules, best business practices, and established operational performance measures.

**ANNUAL PLAN**

Senior Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and State Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**SOCIAL SERVICES, DEPARTMENT OF**

*Health and Human Services*  
ORGANIZATION CODE: 5180

ORGANIZATION

**AUDITS**

**UNIT CHIEF:** Cynthia Fair, Staff Services Manager II

**ADDRESS:** 744 P Street, MS 8-3-191, Sacramento, CA 95814

**TELEPHONE:** (916) 651-9923

**E-MAIL:** cynthia.fair@dss.ca.gov

**REPORTS TO:** Liliya Young, Chief of Financial Management and  
Contracts Branch

**AUDIT COMMITTEE:**

**MISSION STATEMENT**

The mission of the Audits unit is to provide an independent, objective, assurance and consultation services that add value and improve department operations.

**ANNUAL PLAN**

Risk Assessment  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

**STATE HOSPITALS, DEPARTMENT OF**

*Health and Human Services*  
ORGANIZATION CODE: 4440

ORGANIZATION

**OFFICE OF INTERNAL AUDITS**

**UNIT CHIEF:** Cindy Woolston, Senior Management Auditor

**ADDRESS:** 1600 9<sup>th</sup> Street, Sacramento, CA 95814

**TELEPHONE:** (916) 651-9984      **FAX:** (916) 653-6376

**E-MAIL:** cindy.woolston@dsh.ca.gov

**REPORTS TO:** Mark Beckley, Deputy Director

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Department of State Hospitals received approval in a 2013 Spring Finance Letter to staff a new Office of Internal Audits (Office) for fiscal year 2013-14.

Currently, the Office is being formed, and its mission statement is being developed. The Office will provide independent audits that will include internal control audits, compliance audits, and special investigations, along with economy and efficiency reviews.

**ANNUAL PLAN**

Under Development

**AUDIT STANDARDS FOLLOWED**

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

**STUDENT AID COMMISSION, CALIFORNIA**

*Higher Education*  
ORGANIZATION CODE: 6980

ORGANIZATION

**INTERNAL AUDIT SERVICES**

**UNIT CHIEF:** Keri Faseler Tippins, CEA Administrative Advisor II  
**ADDRESS:** 11040 White Rock Road, Rancho Cordova, CA 95670  
**TELEPHONE:** (916) 464-8135      **FAX:** (916) 464-8033  
**E-MAIL:** ktipkins@csac.ca.gov  
**REPORTS TO:** Commission  
**WEBSITE:** www.csac.ca.gov  
**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

Internal Audit Services' mission is to safeguard assets, minimize risk exposure, and guard against non-compliance with policies, procedures, laws, and regulations by providing independent and objective audit services to the California Student Aid Commission.

**ANNUAL PLAN**

Risk Assessment

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

## TEACHERS' RETIREMENT SYSTEM, STATE

*Government Operations*  
ORGANIZATION CODE: 7920

### ORGANIZATION

#### **AUDIT SERVICES**

**UNIT CHIEF:** Larry Jensen, Chief Auditor

**ADDRESS:** 100 Waterfront Place, West Sacramento, CA 95605

**TELEPHONE:** (916) 414-6010      **FAX:** (916) 414-4062

**E-MAIL:** ljensen@calstrs.com

**REPORTS TO:** Cassandra Lichnock, Chief Operating Officer

**AUDIT COMMITTEE:** Yes

#### **MISSION STATEMENT**

The mission of Audit Services is to provide independent, objective assurance and consulting services designed to add value and improve CalSTRS's operations. Audit Services assists CalSTRS in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes. To do so, Audit Services:

- Provides a wide range of quality independent internal auditing services for the Audits and Risk Management Committee and executive management, and provides consulting services for management;
- Performs independent assessments of the systems of risk management, internal controls and operating efficiency, guided by professional standards and using innovative approaches;
- Supports CalSTRS's efforts to achieve its objectives through independent auditing services and consulting services;
- Maintains a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards audit staff for reaching their full potential and excelling.

#### **ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and State Manager's Accountability Act of 1983,  
Teachers' Retirement Law  
Other: Quality Assessment Review, and Financial Services

**TRANSPORTATION AGENCY**  
*Legislative, Judicial, and Executive*  
ORGANIZATION CODE: 0520

**ORGANIZATION**

**OFFICE OF INTERNAL AUDITS**

**UNIT CHIEF:** Michael R. Tritz, CEA, Deputy Secretary for Audits and Performance Improvement

**ADDRESS:** 915 Capitol Mall, Suite 350B, Sacramento, CA 95814

**TELEPHONE:** (916) 324-7517      **FAX:** (916) 324-5440

**E-MAIL:** michael.tritz@calsta.ca.gov

**REPORTS TO:** Brian P. Kelly, Secretary for Transportation

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The California State Transportation Agency's (Agency) Office of Audits and Performance Improvement (Internal Audits) provides independent and objective assurance and consulting activities designed to add value and improve Agency's operations. Internal Audits' objectives are to assist the Agency in the effective discharge of their responsibilities: by (1) furnishing them with analyses, appraisals, recommendations, and information concerning the activities reviewed, and (2) promoting effective controls at reasonable costs. These objectives are achieved through by using a systematic and disciplined approach in providing: (a) assurance on department's governance, risk management and control processes, and (b) insight and recommendations for improving effectiveness and efficiency based on analyses and assessments of data and business processes.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request

**AUDIT STANDARDS FOLLOWED**

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

**TRANSPORTATION, DEPARTMENT OF**

*Transportation*

ORGANIZATION CODE: 2660

ORGANIZATION

**AUDITS AND INVESTIGATIONS**

**UNIT CHIEF:** William E. Lewis, CEA A, Assistant Director

**ADDRESS:** P.O. Box 942847, MS-2, Sacramento, CA 94274-0001

**TELEPHONE:** (916) 323-7122      **FAX:** (916) 323-7123

**E-MAIL:** [william.lewis@dot.ca.gov](mailto:william.lewis@dot.ca.gov)

**REPORTS TO:** Director/Chief Deputy Director

**WEBSITE:** [www.dot.ca.gov](http://www.dot.ca.gov)

**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

Audits and Investigations delivers professional audit and investigative services that assist Caltrans' management in accomplishing departmental goals and objectives, setting priorities, and in making efficient, effective, and financially responsible transportation decisions. Audits and Investigations also strive to work cooperatively with its partners to accomplish this mission.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Financial Integrity and State Manager's Accountability Act of 1983

**AUDIT STANDARDS FOLLOWED**

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

**UNIVERSITY, CALIFORNIA STATE**

*Higher Education*

ORGANIZATION CODE: 6610

**ORGANIZATION**

**OFFICE OF THE UNIVERSITY AUDITOR**

**UNIT CHIEF:** Larry Mandel, Vice Chancellor and Chief Audit Officer

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

**TELEPHONE:** (562) 951-4430      **FAX:** (562) 951-4955

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

**REPORTS TO:** Lou Monville, Chair, CSU Board of Trustees

**WEBSITE:** [www.calstate.edu/audit/index.shtml](http://www.calstate.edu/audit/index.shtml)

**AUDIT COMMITTEE:** Yes

**MISSION STATEMENT**

To assist California State University's management and the Trustees in the effective discharge of their fiduciary and administrative responsibilities by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. This assistance is provided through a series of independent and objective operational and compliance audits, internal control reviews, investigation services, and advisory services designed to add value and improve operations.

**ANNUAL PLAN**

Management Directed  
Risk-Based  
Special Request  
Statutory Mandates: Education Code sections 89031.5, 89036, 89045, 89046, and 89048  
Other: Auxiliary organization reviews and construction audits

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

**VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD**

*Government Operations*  
ORGANIZATION CODE: 7870

ORGANIZATION

**OFFICE OF AUDITS AND INVESTIGATIONS**

**UNIT CHIEF:** Sharon Ferrante

**ADDRESS:** P.O. Box 3036, Sacramento, CA 95812-3036  
400 R Street 4<sup>th</sup> Floor, Suite 400

**TELEPHONE:** (916) 491-3875      **FAX:** (916) 491-6409

**E-MAIL:** sharon.ferrante@vcgcb.ca.gov

**REPORTS TO:** Julie Nauman, Executive Officer

**WEBSITE:** [www.vcgcb.ca.gov](http://www.vcgcb.ca.gov)

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

To provide objective, relevant, and timely audit, investigation and consulting services to the Victim Compensation and Government Claims Board.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates: Government Code section 13400-13407

**AUDIT STANDARDS FOLLOWED**

International Standards for the Professional Practice of Internal Auditing

**WATER RESOURCES, DEPARTMENT OF**

*Natural Resources*

ORGANIZATION CODE: 3860

**ORGANIZATION**

**INTERNAL AUDITS OFFICE**

**UNIT CHIEF:** Jeffrey Ingles, Senior Management Auditor

**ADDRESS:** 1416 Ninth Street, Sacramento, CA 95814

**TELEPHONE:** (916) 653-8326

**E-MAIL:** jeffrey.ingles@water.ca.gov

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

**WEBSITE:** www.water.ca.gov

**AUDIT COMMITTEE:** No

**MISSION STATEMENT**

The Internal Audits Office's (Office) mission is to assist executive management in finding and correcting problems in financial and operational areas. In addition, the Office will review internal controls and provide appraisals and recommendations to promote effective and efficient Department of Water Resources (Department) wide operations. The Office is responsible for audit activities within the department. The Office conducts independent appraisals of internal activities, financial records and controls, and an external examination of contractors' records. The objective of the Office is to assist all members of management in the effective discharge of their responsibilities by furnishing them with analyses, appraisals, recommendations, and pertinent comments concerning the activities reviewed. The Office is concerned with all phases of activity where it can be of assist management and program managers by suggesting changes that will result in efficient and economical operations.

**ANNUAL PLAN**

Management Directed  
Risk Assessment  
Special Request  
Statutory Mandates

**AUDIT STANDARDS FOLLOWED**

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

Department	First Name	Last Name	E-mail Address
FINANCE, DEPARTMENT OF	Cheryl	McCormick	cheryl.mccormick@dof.ca.gov
CHILD SUPPORT SERVICES, DEPARTMENT OF	Karen	Dailey	karen.dailey@dcss.ca.gov
COMMUNITY SERVICES AND DEVELOPMENT, DEPARTMENT OF	Michael	Fontaine	mfontaine@csd.ca.gov
CONSUMER AFFAIRS, DEPARTMENT OF	Annecia	Wallace	annecia.wallace@dca.ca.gov
CONTROLLER, STATE	Christian	Okoye	cokoye@sco.ca.gov
CORRECTIONS AND REHABILITATION, DEPARTMENT OF	Lori	Zamora	lori.zamora@cdcr.ca.gov
EDUCATION, DEPARTMENT OF	Ronald	Ikemoto	rikemoto@cde.ca.gov
EMERGENCY SERVICES, CALIFORNIA OFFICE OF	Anne Marie	Nielsen	anne.marie.nielsen@caloes.ca.gov
EMPLOYMENT DEVELOPMENT DEPARTMENT	Audrey	Traina	audrey.traina@edd.ca.gov
ENERGY RESOURCES CONSERVATION AND DEVELOPMENT COMMISSION	Kourtney	Vaccaro	kourtney.vaccaro@energy.ca.gov
EQUALIZATION, STATE BOARD OF	Brock	Wimberley	brock.wimberley@boe.ca.gov
FISH AND WILDLIFE, DEPARTMENT OF	Scott	Marengo	scott.marengo@wildlife.ca.gov
FOOD AND AGRICULTURE, DEPARTMENT OF	Ron	Shackelford	rshackelford@cdfa.ca.gov
FORESTRY AND FIRE PROTECTION, DEPARTMENT OF	Windy	Bouldin	windy.bouldin@fire.ca.gov
FRANCHISE TAX BOARD	Andrea	VanWallegghem	andrea.vanwallegghem@ftb.ca.gov
GENERAL SERVICES, DEPARTMENT OF	Rick	Gillam	rick.gillam@dgs.ca.gov
HEALTH CARE SERVICES, DEPARTMENT OF	Ginny	Veneracion-Alunaa	ginny.veneracion-alunaa@dhcs.ca.gov
HIGH-SPEED RAIL AUTHORITY, CALIFORNIA	Paula	Rivera	paula.rivera@hsr.ca.gov
HIGHWAY PATROL, DEPARTMENT OF THE CALIFORNIA	Roger	Ikemoto	rikemoto@chp.ca.gov
HORSE RACING BOARD, CALIFORNIA	Francisco	Gonzalez	franciscog@hrb.ca.gov
HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF	Edward	Nielsen	Edward.Nielsen@hcd.ca.gov
INSURANCE, DEPARTMENT OF	George	Mendoza	george.mendoza@insurance.ca.gov
JUSTICE, DEPARTMENT OF	Andrew	Kraus	andy.kraus@doj.ca.gov
LIBRARY, CALIFORNIA STATE	Elizabeth	Vierra	Elizabeth.Vierra@library.ca.gov
LOTTERY COMMISSION, CALIFORNIA STATE	Roberto	Zavala	rzavala@calottery.com
MILITARY DEPARTMENT	Rowena	Dorsey	rowena.p.dorsey.nfg@mail.mil
MOTOR VEHICLES, DEPARTMENT OF	David	Saika	david.saika@dmv.ca.gov
PARKS AND RECREATION,	Sylvia	Hunter	Sylvia.hunter@park.ca.gov

Department	First Name	Last Name	E-mail Address
DEPARTMENT OF			
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