

Directory of State Internal Audit Organizations

2010

Guide to Programs, Staffing, & Annual Plans

Prepared by:

**Department of Finance
Office of State Audits & Evaluations**



This directory is also available on our website.
www.dof.ca.gov/fisa/osae/osaehome.htm

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INTRODUCTION

Background

Internal auditing is an integral part of the State of California's public sector governance. Internal audit units in numerous state departments provide management with independent and objective assessments regarding the:

- Responsible and effective use of public resources.
- Achievement of objectives and the mission of the department.
- Improvement of government operations.
- Deterrence and detection of fraud and abuse.
- Assurance of departmental accountability and integrity.

The role and importance of the internal auditor in state government continues to grow. Increasingly, the auditor's expertise is called upon by management for technical advice, effective risk assessment, sound business processes and internal controls, program evaluation, and other areas related to the effectiveness, efficiency, and economy of operations.

The Legislature deemed auditing to be so important, that it enacted Government Code §1237, requiring that state agencies with aggregate annual spending of fifty million dollars or more consider establishing an ongoing audit function. Recent legislation added Government Code §13885 et seq., to focus attention again on the importance of audit activities, with provisions that ensure the independence of internal auditors. These provisions also recognize that findings of internal auditors must be reported to the appropriate levels of government to safeguard public funds and the public trust.

Directory Scope and Methodology

To meet its responsibility to coordinate the state's internal audit functions, the Department of Finance (Finance) has prepared this Directory. It summarizes the state agencies' internal audit activities, and provides interested parties with specific information about the structure, staffing, and annual audit plan for each audit division or unit.

The Directory is a compilation of information provided by the internal audit units and is based on responses to Finance's State Audit Organization Questionnaire.

FINANCE, DEPARTMENT OF

General Government
ORGANIZATION CODE: 8860

ORGANIZATION

OFFICE OF STATE AUDITS AND EVALUATIONS

UNIT CHIEF: David Botelho, CPA, Chief

ADDRESS: 300 Capitol Mall, Suite 801, Sacramento, CA 95814

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

E-MAIL: david.botelho@dof.ca.gov

REPORTS TO: Diana L. Ducay, Program Budget Manager, Department of Finance

WEBSITE: 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

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
American Recovery and Reinvestment Act (ARRA) Audits	1%
Financial Audits	24%
Bond Audits	18%
Grant Audits	12%
Internal Control Reviews (SAM 20060)	2%
Non-Audit Activities	4%
Other Audits/Reviews/Investigations	11%
Program Reviews/Performance Audits	9%
Risk Assessments	1%
Training	13%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA 3, Chief	1	1			1			
CEA 2, Assistant Chief	1	1			1		1	
Manager - FPE	6	6	1		5		2	
Supervisor - FPE	16	16	7	1	7			CRP
FPE III	10	10	3		2			CFE
FPE II	30	30	7	3	3	1		
Financial and Performance Evaluator I (FPE)	16	16	3	1	1	1		
Total	<u>80</u>	<u>80</u>	<u>21</u>	<u>5</u>	<u>20</u>	<u>2</u>	<u>3</u>	<u>2</u>

ALCOHOL AND DRUG PROGRAMS, DEPARTMENT OF

Health and Human Services
ORGANIZATION CODE: 4200

ORGANIZATION

AUDIT SERVICES BRANCH

UNIT CHIEF: Lanis Clark, Supervising Governmental Auditor II, Audit Manager

ADDRESS: 1700 K Street, Sacramento, CA 95811

TELEPHONE: (916) 327-8623 **FAX:** (916) 322-5912

E-MAIL: lclark@adp.ca.gov

REPORTS TO: Susan Lussier, Deputy Director, Division of Administration

WEBSITE: www.adp.ca.gov/admin/audits.shtml

AUDIT COMMITTEE: No

MISSION STATEMENT

To assist the Department in achieving its vision and mission by increasing the cost-effectiveness of treatment services and their compliance with applicable laws and regulations, thereby maximizing the use of available funding toward appropriate treatment services. Such maximization should serve to reduce the risk of discontinued funding of Federal and State dollars.

ANNUAL PLAN

Risk Assessment
Special Request
Statutory Mandates, Health and Safety Code Section 11817.8 (b)

AUDIT STANDARDS FOLLOWED

Generally Accepted Auditing Standards
Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	3%
Financial Audits	28%
Grant Audits	13%
Non-Audit Activities	14%
Other Audits/Reviews/Investigations	40%
Training	2%
Total	100%

The Audit Services Branch conducted audits of counties for Proposition 36 compliance pursuant to Health and Safety Code Section 11999.12. However, funding for these audits was eliminated July 1, 2009. Therefore, the Department will no longer conduct these audits as the staff has been eliminated. The required Financial Integrity and State Managers Accountability (FISMA) Act and internal control reviews are currently conducted by the Department of Alcohol and Drug Programs' Office of Grants Management.

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Sup Govt'l Aud II	1	1						
Sup Govt'l Aud I	2	2						
General Auditor III	11	11	1		2			1
General Auditor II	1							1
Assoc Govt'l Prog Analyst	1							
Staff Services Analyst	1	1						
Total	17	15	1	0	2	0	0	2

BUSINESS, TRANSPORTATION, AND HOUSING, SECRETARY FOR

ORGANIZATION CODE: 0520

ORGANIZATION

OFFICE OF INTERNAL AUDITS

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

ADDRESS: 980 Ninth Street, Suite 2450, Sacramento, CA 95814

TELEPHONE: (916) 324-7517 **FAX:** (916) 324-7524

E-MAIL: mtritz@bth.ca.gov

REPORTS TO: Dale E. Bonner, Secretary for Business, Transportation, and Housing

AUDIT COMMITTEE: No

MISSION STATEMENT

The Agency's Office of Internal Audits performs the following functions:

- Conducts and supervises independent and objective audits, investigations, and evaluations relating to Agency programs.
- Promotes economy, effectiveness, and efficiency within the Agency.
- Prevents and detects fraud, waste, and abuse in Agency programs and operations.
- Acts as audit liaison with constituent departments and external audit entities.
- Tracks external audits and investigations of our constituent departments.
- Assists departments in transition to performance-based management.
- Keeps the Agency Secretary and the Department directors fully and currently informed of problems in Agency programs and operations.

ANNUAL PLAN

Management Directed
Risk Assessment, Special Request
Statutory Mandates: SAM 20060

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Internal Control Reviews (SAM 20060)	19%
Oversight of Audits and Investigations at Constituent Departments	21%
Administration	6%
Training	3%
Non-Audit Activities	51%
Total	100%

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
CEA	1	1	1					
Staff Mgmt Auditor	1	1	1					CISA
Total	2	2	2	0	0	0	0	0

CHILD SUPPORT SERVICES, DEPARTMENT OF

Health and Human Services
ORGANIZATION CODE: 5175

ORGANIZATION

OFFICE OF AUDITS AND COMPLIANCE

UNIT CHIEF: Barbara Owens, Audit Manager

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

TELEPHONE: (916) 464-5168 **FAX:** (916) 464-5064

E-MAIL: barbara.owens@dcss.ca.gov

REPORTS TO: Chief Deputy Director/Branch Chief Admin. Services

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

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the Office of Audits and Compliance is to provide DCSS with independent, objective, assurance and a supportive consulting function designed to add value and improve operations, while assisting in accomplishing the agency's objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

ANNUAL PLAN

Risk Assessment

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Federal Compliance Audits	35%
Internal Control Reviews (SAM 20060)	30%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	10%
Risk Assessments	10%
Training	5%
Total	100%

We do audit follow-up every six months and perform investigations on possible fraud actions within the child support trust fund from custodial or noncustodial parents.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	1	1	1			1	1	CISA
Associate Mgmt Auditor	7	5			1			
Total	8	6	1	0	1	1	1	0

COMMUNITY SERVICES AND DEVELOPMENT, DEPARTMENT OF

Health and Human Services
ORGANIZATION CODE: 4700

ORGANIZATION

AUDIT SERVICES UNIT

UNIT CHIEF: Vacant

ADDRESS: P.O. Box 1947, Sacramento, CA 95814

TELEPHONE: (916) 576-7120

E-MAIL: MFontaine@csd.ca.gov

REPORTS TO: Helga Lemke, Asst. Director for External and Legislative

WEBSITE: www.csd.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Audit Services Unit (ASU) began functioning in January 1983. ASU 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 ASU provides services to other units within CSD, CSD's Executive Staff, and agencies funded through CSD.

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 USED

Generally Accepted Auditing Standards
Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	4%
American Recovery and Reinvestment Act (ARRA) Audits	4%
Contract Audits	8%
Federal Compliance Audits	8%
Financial Audits	4%
Fraud Investigations	4%
Internal Control Reviews (SAM 20060)	8%
Non-Audit Activities	8%
Other Audits/Reviews/Investigations	32%
Program Reviews/Performance Audits	4%
Risk Assessments	8%
Training	8%
	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Mgmt Auditor	1	1						
Associate Mgmt Auditor	2	2	2					
Total	3	3	2	0	0	0	0	0

CONSUMER AFFAIRS, DEPARTMENT OF

State and Consumer Services
ORGANIZATION CODE: 1111

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF: Cathleen Sahlman, Staff Management Auditor
ADDRESS: 1625 N. Market Blvd, Suite N-324, Sacramento, CA 95834
TELEPHONE: (916) 574-8190 **FAX:** (916) 574-8609
E-MAIL: cathleen_sahlman@dca.ca.gov
REPORTS TO: Brian Stiger, Director
AUDIT COMMITTEE: Yes

MISSION STATEMENT

The Internal Audit Office is established as an independent appraisal function within the Department of Consumer Affairs (DCA) 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 DCA's various operations.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandate: FISMA

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing
Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	4%
Contract Audits	25%
Internal Control Reviews (SAM 20060)	20%
Non-Audit Activities	6%
Program Reviews/Performance Audits	40%
Training	5%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	1	1						
Staff Mgmt Auditor	1			1				
Associate Mgmt Auditor	3	3						
Office Technician	1			1				
Total	6	4	0	2	0	0	0	0

CONTROLLER, STATE

Legislative, Judicial, and Executive
ORGANIZATION CODE 0840

ORGANIZATION

MANAGEMENT AUDIT AND REVIEW SERVICES

UNIT CHIEF: Edith L. Spencer, Supervising Management Auditor, Chief

ADDRESS: 300 Capitol Mall, Suite 613, Sacramento, CA 95814

TELEPHONE: (916) 327-0698 **FAX:** (916) 324-4956

E-MAIL: espencer@sco.ca.gov

REPORTS TO: Richard Chivaro, Chief Legal Counsel

AUDIT COMMITTEE: No

MISSION STATEMENT

Management Audit and Review Services is guided by the philosophy of promoting cost-effective controls and adding value to any operations it audits. The scope of MARS' internal audits encompasses the examination and evaluation of adequacy and effectiveness of the department's system of internal control and quality of performance in carrying out assigned responsibilities.

ANNUAL PLAN

Management Directed
Special Request
Statutory Mandates: SAM 20060

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Non-Audit Activities	20%
Program Reviews/Performance Audits	65%
Training	5%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt Auditor	1	1						
Staff Mgmt Auditor	<u>2</u>	<u>1</u>						
Total	3	2	0	0	0	0	0	0

CORRECTIONS AND REHABILITATION, DEPARTMENT OF

ORGANIZATION CODE: 5225

ORGANIZATION

OFFICE OF AUDITS AND COMPLIANCE

UNIT CHIEF: Richard Krupp, Ph.D., Assistant Secretary, Office of Audits and Compliance

ADDRESS: 1515 S Street, Sacramento, CA 95811

TELEPHONE: (916) 255-2906 **FAX:** (916) 255-1850

E-MAIL: Richard.Krupp@cdcr.ca.gov

REPORTS TO: Office of the Secretary

AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Audits and Compliance (OAC) is the central audit and review organization for the CDCR authorized to perform internal program audits, contract and fiscal audits, information security audits, operational peer reviews and education program reviews of Adult Facilities, Juvenile Facilities, Headquarters and Parole Offices. The OAC manages the departmental measurement of management performance via the Computerized Statistics (COMPSTAT) process. The OAC's services are dedicated to identify liability exposure, minimize costs, enhance the effectiveness and accountability of departmental programs and operations and further the public safety mission of the Department. In addition, the OAC is the primary conduit in all aspects of the external audit process, critical to the credibility of the Department and its mission.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS USED

Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	20%
Financial Audits	5%
Fraud Investigations	5%
Grant Audits	5%
Internal Control Reviews (SAM 20060)	10%
Information Systems Audits	5%
Other Audits/Reviews/Investigations	10%
Payroll Audits	5%
Program Reviews/Performance Audits	15%
Risk Assessments	5%
State Compliance Audits	5%
Training	5%
Total	100%

We conduct internal audits, peer reviews, and coordinate external audits. In addition, we manage the department's performance measurement system (COMPSTAT).

Our peer reviews cover a number of areas including Information Systems, etc.

Our audit reports are available on the Governor's Transparency site. Many of the audits & reviews cover more than one area from the checklist above.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt Auditor	1	1			1	1		
Senior Mgmt Auditor	2	2						
Staff Mgmt Auditor	6	4	1		1			
Associate Mgmt Auditor	11	4		1				
Staff Svcs Mgmt Auditor	5	3	2	1				
Total	25	14	3	2	2	1	0	0

EDUCATION, DEPARTMENT OF

K through 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 Department management by conducting independent appraisals of the administrative and accounting controls over Department operations. To accomplish its mission, the Internal Audits Section examines, evaluates, and reviews the ongoing processes of the Department, issues timely reports, consults, and provides sound recommendations for improvement.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: FISMA (SAM 20060)

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	15%
Federal Compliance Audits	5%
Internal Control Reviews (SAM 20060)	65%
Program Reviews/Performance Audits	5%
Risk Assessments	5%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
CEA, Director	1	1		1	1			
Senior Mgmt Auditor	1	1			1			
Associate Mgmt Auditor	4	3	1					
Total	6	5	1	1	2	0	0	0

EMERGENCY MANAGEMENT AGENCY, CALIFORNIA

Legislative, Judicial, and Executive
ORGANIZATION CODE: 0690

ORGANIZATION

OFFICE OF AUDIT AND EVALUATION

UNIT CHIEF: Penelope Krueger, MBA, CIA, Chief, Office of Audit and Evaluation, Staff Management Auditor

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

TELEPHONE: (916) 845-8316 **FAX:** (916) 845-8320

E-MAIL: Penelope.Krueger@calema.ca.gov

REPORTS TO: Mike Dayton, Deputy Secretary/Chief of Staff

WEBSITE: www.calema.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The mission of the Office of Audit and Evaluation is to provide the California Emergency Management Agency management team with data obtained through independent evaluation and assessment to assist with management oversight and Agency operating responsibilities. This mission is accomplished through independent audits and evaluations designed to evaluate and promote the system of internal controls, including effective and efficient operations.

ANNUAL PLAN

Risk Assessment

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
American Recovery and Reinvestment Act (ARRA) Audits	15%
Fraud Investigations	5%
Internal Control Reviews (SAM 20060)	40%
Other Audits/Reviews/Investigations	20%
Risk Assessments	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Mgmt Auditor	1	1	1	1		1		
Associate Mgmt Auditor	1	1	1	1	0	1	0	0
Total	2	2	2	1	0	1	0	0

EMPLOYMENT DEVELOPMENT DEPARTMENT

Labor and Workforce Development
ORGANIZATION CODE: 7100

ORGANIZATION

AUDIT AND EVALUATION DIVISION

UNIT CHIEF: Ed Murray, Acting Division Chief

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

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

E-MAIL: emurray@edd.ca.gov

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

AUDIT COMMITTEE: No

MISSION STATEMENT

We provide independent and objective audits, evaluations, technical assistance, surveys, consultation, and other services to:

- Improve the effectiveness and efficiency of the EDD's 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 USED

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

National Institute of Standards and Technology (NIST)
American Association of Public Research
American Evaluation Association

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
American Recovery and Reinvestment Act (ARRA) Audits	10%
Contract Audits	1%
Fraud Investigations	3%
Internal Control Reviews (SAM 20060)	18%
Information Systems Audits	2%
Non-Audit Activities	14%
Other Audits/Reviews/Investigations	22%
Program Reviews/Performance Audits	12%
Risk Assessments	14%
Training	4%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	2	2	1					
Staff Mgmt Auditor	3	2	1		1			1
Associate Mgmt Auditor	15	11	2					3
Staff Services Mgmt Auditor	2	1						
Research Manager II	1	1	1	1				
Research Prog Specialist II	2	2	2	1				
Research Prog Specialist I	2	2	1	2				
Staff Services Manager III	1	1						
Staff Services Manager I	1	1	1					
Assoc Govt Prog Analyst	16	5		1				
Staff Services Analyst	4							
Total	49	28	9	5	1	0	0	4

EQUALIZATION, STATE BOARD OF

Legislative, Judicial, Executive
ORGANIZATION CODE: 0860

ORGANIZATION

INTERNAL SECURITY AND AUDIT DIVISION

UNIT CHIEF: Barbara Beck, CEA II, Chief, Internal Security and Audit Division

ADDRESS: 450 N Street, Sacramento, CA 95814

TELEPHONE: (916) 324-1874 **FAX:** (916) 323-2917

E-MAIL: Barbara.Beck@boe.ca.gov

REPORTS TO: Ramon J. Hirsig, Executive Director

WEBSITE: www.boe.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

Under the general direction of the Executive Director, the Internal Security and Audit Division (ISAD) assists management in attaining their goals via a comprehensive internal auditing program. The division prepares reports of findings and recommendations for the Executive Director on planned and actual operations and performances for all aspects of the Board of Equalization (BOE). ISAD is independent, with full authority to work throughout the BOE and has no authority or responsibility for the activities it audits or reviews.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandate: Title 26 U.S. Code Section 6103, SAM 20060

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Internal Control Reviews (SAM 20060)	68%
Information Systems Audits	7%
Non-Audit Activities	5%
Risk Assessments	5%
Training	5%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Business Taxes Specialist I	1	1					1	
Business Taxes Specialist II	1	1						
Business Taxes Admin II	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
Total	3	3	0	0	0	0	1	0

FISH AND GAME, DEPARTMENT OF

Natural Resources
ORGANIZATION CODE: 3600

ORGANIZATION

INTERNAL AUDITS AND INVESTIGATIONS/INFORMATION SECURITY OFFICE

UNIT CHIEF: B. Alexander Kwake, Senior Management Auditor
ADDRESS: 1416 Ninth Street, 12th Floor, Sacramento, CA 95814
TELEPHONE: (916) 445-3780 **FAX:** (916) 445-3398
E-MAIL: bkwake@dfg.ca.gov
REPORTS TO: Chief Deputy Director
AUDIT COMMITTEE: No

MISSION STATEMENT

The Department of Fish and Game's 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, SAM Section 20000, et seq.
Environmental Filing Fees per Fish and Game Code Section 711.4

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	2%
Federal Compliance Audits	2%
Fraud Investigations	5%
Grant Audits	2%
Internal Control Reviews (SAM 20060)	27%
Information Systems Audits	5%
Non-Audit Activities	1%
Other Audits/Reviews/Investigations	29%
Payroll Audits	3%
Program Reviews/Performance Audits	5%
Risk Assessments	1%
State Compliance Audits	10%
Training	3%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	CFE
Senior Mgmt Auditor	1	1					1	1
Associate Mgmt Auditor	2.5	3	1		1			
Mgmt Services Technician	1							
Total	4.5	4	1	0	1	0	1	1

FOOD AND AGRICULTURE, DEPARTMENT OF

General Government
ORGANIZATION CODE: 8570

ORGANIZATION

AUDIT OFFICE

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

ADDRESS: 2014 Capitol Avenue, Suite 107, Sacramento, CA 95811

TELEPHONE: (916) 322-3300 **FAX:** (916) 322-3347

E-MAIL: rshackelford@cdfa.ca.gov

REPORTS TO: Will Brown, Department Undersecretary

WEBSITE: www.cdfa.ca.gov

AUDIT COMMITTEE: No Response Provided

MISSION STATEMENT

The mission of the CDFA 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 Section 1217 of the State Administrative Manual

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	1%
Financial Audits	70%
Internal Control Reviews (SAM 20060)	3%
Program Reviews/Performance Audits	5%
Risk Assessments	1%
State Compliance Audits	20%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			CFE
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Supervising Mgmt Auditor	1	1			1			
Senior Mgmt Auditor	1	1			1			
Staff Mgmt Auditor	3	3			3			
General Auditor III	4	4			2			
General Auditor II	4	4						
Auditor I	5	5						
Total	18	18	0	0	7	0	0	0

FORESTRY AND FIRE PROTECTION, DEPARTMENT OF

Natural Resources
ORGANIZATION CODE: 3540

ORGANIZATION

OFFICE OF PROGRAM ACCOUNTABILITY

UNIT CHIEF: Anthony Favro, CEA I, Chief of Program Accountability

ADDRESS: 1131 S Street, Sacramento, CA 95814

TELEPHONE: (916) 327-3989 **FAX:** (916) 445-8486

E-MAIL: Tony.Favro@fire.ca.gov

REPORTS TO: Del Walters, Director

WEBSITE: www.fire.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Program Accountability assists CAL FIRE management in fulfilling its responsibilities to the public by offering guidance in developing, maintaining, and enhancing accountability. We use professional standards to provide independent and objective feedback in internal controls to managers responsible for CAL FIRE operations. We perform these services by working with all CAL FIRE employees supportively and cooperatively.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing
International Professional Practices Framework (IPPF)
Generally Accepted Auditing Standards
Government Auditing Standards
National Institute of Standards and Technology (NIST)

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
American Recovery and Reinvestment Act (ARRA) Audits	5%
Internal Control Reviews (SAM 20060)	30%
Information Systems Audits	10%
Non-Audit Activities	17%
Program Reviews/Performance Audits	25%
Risk Assessments	5%
Training	3%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	CFE
CEA I	1	1						
Associate Mgmt Auditor	2	2						
Staff Services Mgmt Auditor	2	1						
Mgmt Services Technician	<u>1</u>							
Total	6	4	0	0	0	0	0	0

FRANCHISE TAX BOARD

State and Consumer Services
ORGANIZATION CODE: 1730

ORGANIZATION

INTERNAL AUDIT BUREAU

UNIT CHIEF: Philip Yu, CEA I, Director

ADDRESS: P.O. Box 1468, MS F161, Sacramento, CA 95812-1468

TELEPHONE: (916) 845-3388 **FAX:** (916) 845-4849

E-MAIL: Philip.yu@ftb.ca.gov

REPORTS TO: Audit Committee

WEBSITE: www.ftb.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

We provide independent verification and validation of business functions to ensure that:

- 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: FISMA, Software License Compliance (SLCR), Web Payment

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Internal Control Reviews (SAM 20060)	10%
Non-Audit Activities	5%
Program Reviews/Performance Audits	70%
State Compliance Audits	10%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	CFE
CEA	1	1			1			
Administrator II	1	1						
Staff Mgmt Auditor Specialist	3	3						
Associate Mgmt Auditor	3	3						
Staff Services Mgmt Auditor	1	1						
Total	9	9	0	0	1	0	0	0

GENERAL SERVICES, DEPARTMENT OF

State and Consumer Services
ORGANIZATION CODE: 1760

ORGANIZATION

OFFICE OF AUDIT SERVICES

UNIT CHIEF: Rick Gillam, CEA 1, 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: Ron Diedrich, Director

WEBSITE: www.dgs.ca.gov/directory/auditservices

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To provide the Director of the Department of General Services (DGS) with an independent, objective assurance and consulting function designed to add value and improve the DGS' operations. The Office of Audit Services helps the DGS 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 USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Internal Control Reviews (SAM 20060)	10%
Information Systems Audits	10%
Other Audits/Reviews/Investigations	20%
Program Reviews/Performance Audits	20%
State Compliance Audits	30%
Training	5%
Total	100%

The DGS also performs investigative assistance by request of the Bureau of State Audits, and special program/project reviews requested by executive management.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA I	1	1			1	1		
Staff Mgmt Auditor	3	3	1			2	1	2
Associate Mgmt Auditor	13	8	2					1
Staff Services Mgmt Auditor	3	1						
Total	20	13	3	0	1	3	1	3

HEALTH CARE SERVICES, DEPARTMENT OF

Health and Human Services
ORGANIZATION CODE: 4260

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Thomas J. Rakela, CEA-Chief, Internal Audits

ADDRESS: 1500 Capitol Avenue, Suite 631, Sacramento, CA 95814

TELEPHONE: (916) 445-0759 **FAX:** (916) 650-6490

E-MAIL: Thomas.Rakela@dhcs.ca.gov

REPORTS TO: Deputy Director, Audits and Investigations

WEBSITE: www.dhcs.ca.gov/individual/pages/auditsinvestigations

AUDIT COMMITTEE: No

MISSION STATEMENT

To provide an independent, objective analysis and consulting service designed to add value and improve the department's operations. It helps the department 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: SAM 20060, Contract Exemption, PCC 10351, GC Section 13400-13407

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	10%
Fraud Investigations	5%
Internal Control Reviews (SAM 20060)	25%
Information Systems Audits	5%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	30%
Risk Assessments	10%
Training	5%
Total	100%

The Department also performs special projects, special-requested reviews, personnel investigations, and whistleblower complaints.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1						1
Health Program Auditor IV	4	4						
Health Program Auditor III	1	1						
Office Technician	1							
Total	7	6	0	0	0	0	0	1

HIGHWAY PATROL, CALIFORNIA

Business, Transportation, and Housing
ORGANIZATION CODE: 2720

ORGANIZATION

OFFICE OF INSPECTIONS, AUDITS UNIT

UNIT CHIEF: Max Santiago, Assistant Commissioner, Inspector General

ADDRESS: 601 North 7th Street, Sacramento, CA 95811

TELEPHONE: (916) 843-3005 **FAX:** (916) 843-3264

E-MAIL: MSantiago@chp.ca.gov

REPORTS TO: Ernie Sanchez, 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 (CHP) operations. The Audits Unit helps the CHP 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 USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Contract Audits	15%
Internal Control Reviews (SAM 20060)	15%
Information Systems Audits	15%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	25%
Payroll Audits	5%
Risk Assessments	5%
Training	5%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	1	1						1
Staff Mgmt Auditor	1	1						1
Property Inspector, Specialist	1			1				
Associate Mgmt Auditor	<u>6</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
Total	9	6	1	2	0	0	0	2

HORSE RACING BOARD, CALIFORNIA

General Government
ORGANIZATION CODE: 8550

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: Assistant Executive Director
WEBSITE: www.chrb.ca.gov
AUDIT COMMITTEE: No

MISSION STATEMENT

None Provided

ANNUAL PLAN

Risk Assessment
Special Request

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing
Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Non-Audit Activities	60%
Other Audits/Reviews/Investigations	23%
Risk Assessments	5%
Training	2%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	1	1	1	1				
Associate Mgmt Auditor	1							
Associate Gov't'l Prog Auditor	1							
Total	<u>3</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

HOUSING AND COMMUNITY DEVELOPMENT, DEPARTMENT OF

Business, Transportation, and Housing

ORGANIZATION CODE: 2240

ORGANIZATION

AUDIT DIVISION

UNIT CHIEF: Vacant

ADDRESS: 1800 Third Street, Suite 480, Sacramento, CA 95811

TELEPHONE: (916) 322-3457 **FAX:** (916) 445-1497

E-MAIL: cclark@hcd.ca.gov

REPORTS TO: Charles Clark, Deputy Director, Special Projects and Accountability

WEBSITE: www.hcd.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the Audit Division is to assist management in accomplishing the strategic objectives of the organization by bringing a value added, risk-based approach to independently review, test, evaluate and improve the effectiveness and efficiency of administrative and operational functions, information technology systems and program processes throughout the Department of Housing and Community Development.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
American Recovery and Reinvestment Act (ARRA) Audits	10%
Grant Audits	10%
Information Systems Audits	15%
Non-Audit Activities	15%
Other Audits/Reviews/Investigations	20%
Risk Assessments	15%
Training	10%
Total	<u>100%</u>

The Audit Division also performs Federal OMB A-133 Single Audit Oversight

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Mgmt Auditor	0							
Associate Mgmt Auditor	2	2	1		2		1	1
Staff Services Mgmt Auditor	1	1						
Mgmt Services Technician	1							
Total	<u>4</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>1</u>	<u>1</u>

INSURANCE, DEPARTMENT OF

Legislative, Judicial, and Executive
ORGANIZATION CODE: 0845

ORGANIZATION

INFORMATION ASSURANCE AND ORGANIZATIONAL ACCOUNTABILITY OFFICE

UNIT CHIEF: Keith Nelson, Staff Management Auditor, Chief of Internal Audits

ADDRESS: 300 Capitol Mall, Suite 1300, Sacramento, CA 95814

TELEPHONE: (916) 492-3503 **FAX:** (916) 322-1940

E-MAIL: nelsonk@insurance.ca.gov

REPORTS TO: Jesse R. Huff, Chief Deputy Commissioner

WEBSITE: www.insurance.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

The Information Assurance and Organizational Accountability Office (IAOAO) provides California Department of Insurance's management with independent, objective, accurate and timely information necessary to make policy decisions. We assist management in their efforts to increase operational and program efficiency and effectiveness by providing them with analysis, appraisals, recommendations and technical assistance.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Financial Audits	10%
Internal Control Reviews (SAM 20060)	25%
Program Reviews/Performance Audits	25%
Risk Assessments	25%
Training	5%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Staff Mgmt Auditor	1	1	1					
Associate Mgmt Auditor	<u>3</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
Total	4	4	1	0	0	0	1	0

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: James Humes, Chief Deputy Attorney General

AUDIT COMMITTEE: No

MISSION STATEMENT

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

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Internal Control Reviews (SAM 20060)	35%
Information Systems Audits	5%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	13%
Program Reviews/Performance Audits	15%
State Compliance Audits	20%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
CEA	1	1			1			
Senior Mgmt Auditor	1	1			1			
Staff Mgmt Auditor	1	1						
Associate Mgmt Auditor	1	1						
Assoc Govt'l Program Analyst	1.5	1		1				
Total	5.5	5	0	1	2	0	0	0

LIBRARY, CALIFORNIA STATE

K Through 12 Education
ORGANIZATION CODE: 6120

ORGANIZATION

ADMINISTRATIVE SERVICES BUREAU

UNIT CHIEF: Deborah Newton, CEA I, Administrative Services Bureau,
Chief

ADDRESS: P.O. Box 942837, Sacramento, CA 94237-0001

TELEPHONE: (916) 651-3094 **FAX:** (916) 653-0231

E-MAIL: dnewton@library.ca.gov

REPORTS TO: Stacey Aldrich, 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 USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Internal Control Reviews (SAM 20060)	20%
Non-Audit Activities	70%
Total	100%

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Associate Mgmt Auditor	1		1			1		
Total	1	0	1	0	0	1	0	0

LOTTERY COMMISSION, CALIFORNIA STATE

Legislative, Judicial, and Executive
ORGANIZATION CODE: 0850

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Roberto Zavala, CEA I, Chief Internal Audits

ADDRESS: 600 North 10th Street, Sacramento, CA 95811

TELEPHONE: (916) 323-7156 **FAX:** (916) 323-4073

E-MAIL: rzavala@calottery.com

REPORTS TO: 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. It 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 USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Contract Audits	5%
Financial Audits	10%
Fraud Investigations	2%
Internal Control Reviews (SAM 20060)	10%
Information Systems Audits	5%
Non-Audit Activities	10%
Other Audits/Reviews/Investigations	10%
Program Reviews/Performance Audits	5%
Risk Assessments	10%
State Compliance Audits	15%
Training	8%
Total	100%

The audit unit also performs external audit coordination, lottery ball weighing, draw observations, and on-line gambling monitoring/support.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	1	1					1	
Senior Mgmt Auditor	1	1			1			1
Associate Mgmt Auditor	4	3		1	1			4
Total	6	5	0	1	2	0	1	5

MENTAL HEALTH, DEPARTMENT OF

Health and Human Services
ORGANIZATION CODE: 4440

ORGANIZATION

OFFICE OF INTERNAL AUDITS

UNIT CHIEF: Vallery Walker, Senior Management Auditor
ADDRESS: 1600 9th Street, Sacramento, CA 95814
TELEPHONE: (916) 651-3880 **FAX:** (916) 653-7212
E-MAIL: vallery.walker@dmh.ca.gov
REPORTS TO: Stan Bajorin, Acting Chief Deputy Director
AUDIT COMMITTEE: No

MISSION STATEMENT

The Office of Internal Audits performs the following functions:

- Coordinates external audits, investigations, reviews, and information requests between divisions within the Department and external entities.
- Monitors the corrective action plans for external findings and/or observations to ascertain that appropriate action has been taken, including the determination of whether actions taken remedy the underlying conditions.
- Reports the status of external audits, investigations, and reviews to Department management and Health and Human Services Agency.
- Assists management in finding and correcting problems in financial operations, perform special operational reviews and fraud investigations, and review internal control.

In 2007 the Department of Mental Health (DMH) recognized the need to establish an internal audit function to assist management in finding and correcting problems in financial operations, perform special operational reviews and fraud investigations, and review internal control. DMH began to implement the internal audit function in August 2008, and continues to work on establishing a more formal structure within the Department.

ANNUAL PLAN
None Provided

AUDIT STANDARDS USED
Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Federal Compliance Audits	25%
Internal Control Reviews (SAM 20060)	25%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	25%
Program Reviews/Performance Audits	15%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1	1	0	0	0	0	0	0

MILITARY DEPARTMENT

General Government
ORGANIZATION CODE: 8940

ORGANIZATION

MILITARY DEPARTMENT INTERNAL REVIEW OFFICE

UNIT CHIEF: Debbie Richardson, Supervising Management Auditor,
Audit Director

ADDRESS: 9800 Goethe Road, Sacramento, CA 95827

TELEPHONE: (916) 854-3686

E-MAIL: debbie.richardson2@us.army.mil

REPORTS TO: General William H. Wade, Agency Secretary

AUDIT COMMITTEE: No

MISSION STATEMENT

The Military Department Internal Review Office (MDIRO) serves as the agency Secretary (the Adjutant General) State troubleshooting and problem solving team. Together, with the assistance and cooperation of the Department's Directors, the MDIRO will help identify departmental risks and develop and implement creative technology solutions for system recommendations to resolve or mitigate identified issues and concerns. In alignment with the overall goals of the organization, the MDIRO's mission is to add value to overall departmental performance by providing factual information, thorough analysis, and viable solutions and recommendations for implementation throughout California Military Department. MDIRO shall also provide internal and external liaison work, internal control, compliance, fiscal and program audits, and special request program evaluations as needed.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	24%
American Recovery and Reinvestment Act (ARRA) Audits	4%
Internal Control Reviews (SAM 20060)	57%
Other Audits/Reviews/Investigations	10%
Training	5%
Total	100%

The California Military Department's (CMD) current internal review department of one "working" audit manager and one auditor was established in the 2006-07 budget year to perform internal audits to improve the "integrity, effectiveness, and efficiency of the Department's fiscal and program operations." CMD's operational and functional mission is unlike any other state agency. Federal and state mandates stipulate that the CMD organize, resource, and train a joint force capability (Army and Air National Guard components), to support and serve the community, the State and the Nation, which places this agency in a sensitive and high profile position. It is incumbent upon the leadership and management of the CMD to ensure the appropriate level of checks and balances of public funds are in place and that its vision, mission and core competencies are sustained.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Mgmt Auditor	1	1						1
Associate Mgmt Auditor	1	1						
Total	2	2	0	0	0	0	0	1

MOTOR VEHICLES, DEPARTMENT OF

Business, Transportation & Housing
ORGANIZATION CODE: 2740

ORGANIZATION

AUDITS OFFICE

UNIT CHIEF: Jerry McClain
ADDRESS: 2570 24th Street, MS H120, Sacramento, CA 95818
TELEPHONE: (916) 657-0455 **FAX:** (916) 657-2096
E-MAIL: jmcclain@dmv.ca.gov
REPORTS TO: George Valverde, Director
AUDIT COMMITTEE: No

MISSION STATEMENT

To provide independent, objective assurance and consulting services designed to add value to the DMV, to monitor and oversee the department's regulated industries, to improve DMV operations, and to protect its information assets. The Audits Office helps the department 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 department.

ANNUAL PLAN

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

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Financial Audits	5%
Fraud Investigations	5%
Internal Control Reviews (SAM 20060)	55%
Information Systems Audits	5%
Risk Assessments	15%
Training	5%
Total	100%

In accordance with Omnibus Audit Accountability Act of 2006, the Department of Finance Office of State Audits and Evaluation (OSAE) revised its guidelines for internal auditing and reporting Standards. OSAE recommended that all state agencies adopt a risk-based approach to identify those areas vital and at risk within the organization. The DMV Internal Audits Branch adopted a risk-based approach to evaluate the DMV from a strategic perspective and identify and prioritize the department's mission-critical objectives and core business functions, high-risk programs, processes, and activities. For purposes of reporting on the systems of internal accounting and administrative program controls in accordance with the Financial Integrity and State Managers Accountability Act of 1983 (FISMA), audits or reviews were conducted of the selected high-risk programs, processes, and activities. The percentage of time spent and the internal reports issued for selected high-risk areas were reflected in the FY 2007/08 and FY 2008/09 SAM 20060 biennial report. The allocation of time is based on the areas covered by the audits or reviews, which were included in the biennial report.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Chief	1	1			1			
Senior Mgmt Auditor	1		1		1			
Staff Mgmt Auditor	2	1						
Associate Mgmt Auditor	9	4	1					
Total	13	6	2	0	2	0	0	0

PARKS AND RECREATION, DEPARTMENT OF

Natural Resources
ORGANIZATION CODE: 3790

ORGANIZATION

AUDITS OFFICE

UNIT CHIEF: Arthur J. Lee, CPA, Supervising Management Auditor

ADDRESS: One Capitol Mall, Sacramento, CA 95814

TELEPHONE: (916) 445-8992 **FAX:** (916) 445-9759

E-MAIL: ajlee@parks.ca.gov

REPORTS TO: Executive Office, Chief Deputy Director

AUDIT COMMITTEE: Yes

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: FISMA (SAM 20060), Public Resources Code 5090.5

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	2%
Grant Audits	55%
Internal Control Reviews (SAM 20060)	30%
Non-Audit Activities	2%
Program Reviews/Performance Audits	7%
Risk Assessments	2%
Training	2%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Supervising Mgmt Auditor	1	1			1			
Staff Mgmt Auditor	3	3	1		1	1		
Staff Mgmt Auditor - Specialist								
Associate Mgmt Auditor	7	5		2				
Staff Services Mgmt Auditor	2	2	1					
Office Technician	1			1				
Total	14	11	2	3	2	1	0	0

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

State and Consumer Services
ORGANIZATION CODE: 1900

ORGANIZATION

OFFICE OF AUDIT SERVICES

UNIT CHIEF: Margaret Junker, Interim Chief

ADDRESS: 400 Q Street, Sacramento, CA 95811

TELEPHONE: (916) 795-0900 **FAX:** (916) 795-4023

E-MAIL: margaret_junker@calpers.ca.gov

REPORTS TO: CalPERS Board of Administration, Finance Committee

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

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	39%
Internal Control Reviews (SAM 20060)	1%
Information Systems Audits	9%
Non-Audit Activities	14%
Other Audits/Reviews/Investigations	3%
Program Reviews/Performance Audits	23%
Risk Assessments	1%
Training	5%
Total	100%

We perform special reviews as requested by management as well as engage external auditors to perform agreed-upon procedures on real estate partnerships and third party administrators.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA II	1	1				1	1	1
Supervising Mgmt Auditor	3	3	2		3	3		3
Senior Program Evaluator	3	3			1	2	1	
Sr Prog Evaluator Spec. (IS)	0							
Staff Mgmt Auditor	2	2			1	1	1	1
Staff Program Evaluator	8	6		1	3	3	1	1
Staff Prog Evaluator Spec. (IS)	3	3	1			1		3
Associate Program Evaluator	12.5	9	3	1	1	1		1
Program Evaluator	7	6						
Program Evaluator Spec. (IS)	1	1						
Total	40.5	34	6	2	9	12	4	10

PUBLIC HEALTH, DEPARTMENT OF

Health and Human Services
ORGANIZATION CODE: 4265

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: David Whitsell, CEA I, Chief, Internal Audits

ADDRESS: 1615 Capitol Avenue, MS 2500, Sacramento, CA 95814

TELEPHONE: (916) 324-4370

E-MAIL: dwhitsel@cdph.ca.gov

REPORTS TO: Chief Deputy of Operations

AUDIT COMMITTEE: No

MISSION STATEMENT

We consider this to be our mission statement and is included as part of charter: Internal Auditing 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 (CDPH). It assists CDPH 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 USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Fraud Investigations	25%
Internal Control Reviews (SAM 20060)	25%
Program Reviews/Performance Audits	40%
Total	100%

We perform internal audits of various department programs including administrative functions, and assist and/or complete investigations of employee abuse.

We are also charged with providing audit coordination and follow-up for the department. The department has approximately 200 unique programs, receives huge amounts of federal and special funds, collects funds from countless sources, and provides funding to thousands of sub-recipients via contracts and grants. As a result, the department is constantly audited by various external entities. With the advent of SB 1452 and the state's push to posting on transparency websites, the associated workload with audit coordination, transparency and audit follow-up is growing rapidly.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA	2	2						
HPA IV	1	1			1			
HPA III	1	1						
Total	4	4	0	0	1	0	0	0

REAL ESTATE, DEPARTMENT OF

Business, Transportation & Housing
ORGANIZATION CODE: 2320

ORGANIZATION

INTERNAL AUDIT UNIT

UNIT CHIEF: Daniel J. Sandri, Supervising Auditor II

ADDRESS: 1515 Clay Street, Suite 702, Oakland, CA 94612

TELEPHONE: (510) 622-2531 **FAX:** (510) 622-1835

E-MAIL: dan_sandri@dre.ca.gov

REPORTS TO: Fa-Chi Lin, Chief of Audits

WEBSITE: www.dre.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The mission of the Audit Program is to protect the consumer through financial compliance audits of real estate licensees and subdivision developments. Within it, the mission of the Internal Audit Unit is to evaluate whether the management of the Department of Real Estate has adequately established, maintained and communicated internal control responsibilities.

ANNUAL PLAN

Management Directed
Risk Assessment
Statutory Mandates: Government Code Sections 13400-13407, SAM 20000 et seq.

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Internal Control Reviews (SAM 20060)	20%
Non-Audit Activities	18%
Other Audits/Reviews/Investigations	58%
Training	4%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Supervising Auditor II	1	1		1				
Supervising Auditor I	1	1						
General Auditor III	1	1						
Total	3	3	0	1	0	0	0	0

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: Luciana Profaca, Chief Deputy Director

WEBSITE: auditinfo@dor.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

To add value and contribute to the overall success of all Department of Rehabilitation 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
Investigations of altered/counterfeit checks
Management directed/requested operational reviews
Combined fiscal/program reviews conducted jointly by auditors and program staff

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing
Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
American Recovery and Reinvestment Act (ARRA) Audits	5%
Contract Audits	15%
Federal Compliance Audits	5%
Grant Audits	10%
Internal Control Reviews (SAM 20060)	30%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	20%
Training	5%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	1	1						
Staff Mgmt Auditor	1	1				1		
Associate Mgmt Auditor	3	3						
Assoc. Mgmt Auditor – Retired Annuitant	1							
Staff Services Mgmt Auditor	3	2	1					
Total	9	7	1	0	0	1	0	0

RESOURCES RECYCLING AND RECOVERY, DEPARTMENT OF

Natural Resources
ORGANIZATION CODE: 3500

ORGANIZATION

AUDITS AND EVALUATIONS

UNIT CHIEF: Brian S. Kono, Senior Management Auditor, Audit Manager

ADDRESS: 1001 I Street, Sacramento, CA 95814

TELEPHONE: (916) 446-1834 **FAX:** (916) 319-7468

E-MAIL: brian.kono@CalRecycle.ca.gov

REPORTS TO: Susan R. Ville, Branch Manager

WEBSITE: www.CalRecycle.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

To ensure the fiscal integrity and the appropriate protection of CalRecycle funds for contracts, grants, loans, oil fee-payers, covered electronic waste recovery, and recycling claims and reimbursements.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Requests

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Contract Audits	10%
Grant Audits	35%
Other Audits/Reviews/Investigations	40%
Training	10%
Total	<u>100%</u>

CalRecycle audits covered electronic waste recovery and recycle claims, reimbursements, and loans.

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Management Auditor	1	1						
Associate Management Auditor	2	2						
Staff Services Mgmt Auditor	3	3						
Total	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SECRETARY OF STATE

Legislative, Judicial, and Executive
ORGANIZATION CODE: 0890

ORGANIZATION

INTERNAL AUDITS

UNIT CHIEF: Daniel Abbott, Internal Auditor

ADDRESS: 1500 11th Street, Sacramento, CA 95814

TELEPHONE: (916) 651-9482

E-MAIL: Daniel_Abbott@sos.ca.gov

REPORTS TO: Evan Goldberg, Chief Deputy Secretary of State

WEBSITE: www.sos.ca.gov

AUDIT COMMITTEE: Yes

MISSION STATEMENT

The main mission is to provide the Office of the Secretary of State (SOS) 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. In addition, internal audits strives to ensure the SOS complies with internally established policies and procedures, State Administrative Manual, state contracting rules, best business practices, and operational performance measures.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: FISMA

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing
Government Auditing Standards

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	5%
Federal Compliance Audits	10%
Internal Control Reviews (SAM 20060)	40%
Other Audits/Reviews/Investigations	5%
Program Reviews/Performance Audits	10%
Risk Assessments	20%
State Compliance Audits	5%
Training	5%
Total	100%

Various in nature but originating from senior management requesting special reviews, audits, and investigations.

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor	1	NO INFORMATION PROVIDED						
Total	1	0	0	0	0	0	0	0

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: Karen Ruiz, Deputy Director, Information Systems Division

AUDIT COMMITTEE: No

MISSION STATEMENT

(Proposed mission statement) The Audit Unit maintains stakeholder trust by protecting assets and monitoring risk management and business continuity in accordance with legal mandates and CDSS' policies and procedures. We facilitate and conduct independent internal and coordinated external (state and federal) audits; and, we provide consultation and evaluation services and technical assistance to management and staff with training and awareness to accomplish the following: 1. Improve the effectiveness and efficiency of CDSS' programs and functions; 2. Comply with all applicable audit standards, laws, policies, and procedures; and, 3. Assist CDSS customers (management, counties, clients, etc.) in achieving their goals and objectives.

ANNUAL PLAN

Risk Assessment
Statutory Mandates

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
American Recovery and Reinvestment Act (ARRA) Audits	10%
Federal Compliance Audits	20%
Grant Audits	20%
Internal Control Reviews (SAM 20060)	30%
Risk Assessments	20%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Staff Services Manager II	1	1						
Associate Management Auditor	3	1	1	1				1
Total	4	2	1	1	0	0	0	1

Two of the Associate Management Auditors do not perform or conduct audits. However, these positions do coordinate both internal and external audits.

STUDENT AID COMMISSION, CALIFORNIA

Higher Education
ORGANIZATION CODE: 7980

ORGANIZATION

INTERNAL AUDIT UNIT

UNIT CHIEF: Keri Faseler Tippins, Staff Counsel III/General Counsel
ADDRESS: 10834 International Drive, Rancho Cordova, CA 95670
TELEPHONE: (916) 464-8135 **FAX:** (916) 464-8033
E-MAIL: ktippins@csac.ca.gov
WEBSITE: www.csac.ca.gov
AUDIT COMMITTEE: Yes

MISSION STATEMENT

Internal Audit Services will 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

Rick Assessment

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Federal Compliance Audits	10%
Grant Audits	75%
Internal Control Reviews (SAM 20060)	5%
State Compliance Audits	10%
Total	100%

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Staff Management Auditor	1	1			1		1	
Associate Management Auditor	5	4						
Total	6	5	0	0	1	0	1	0

TEACHERS' RETIREMENT SYSTEM, STATE

State and Consumer Services
ORGANIZATION CODE: 1920

ORGANIZATION

AUDIT SERVICES

UNIT CHIEF: Karen S. Scott, Director

ADDRESS: 100 Waterfront Place, West Sacramento, CA 95605

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

E-MAIL: kscott@calstrs.com

REPORTS TO: Jack Ehnes, CEO

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To provide independent, objective assurance and consulting services designed to add value and improve CalSTRS' operations. Audit Services assists in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance. 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 assessment of the systems 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; and
- Maintains a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards staff for reaching their full potential.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: FISMA, TRL, QAR, FS

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing
 Generally Accepted Auditing Standards
 Government Auditing Standards
 Other: TRL, Education Code

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	2%
Contract Audits	4%
Financial Audits	6%
Internal Control Reviews (SAM 20060)	25%
Information Systems Audits	6%
Non-Audit Activities	1%
Other Audits/Reviews/Investigations	10%
Program Reviews/Performance Audits	35%
Risk Assessments	6%
State Compliance Audits	3%
Training	2%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Audit Director	1	1						
Senior Management Auditor	1	1						
Staff Management Auditor	7	7			2	1		3
Associate Management Auditor	1							
Total	10	9	0	0	2	1	0	3

TRANSPORTATION, DEPARTMENT OF

Business, Transportation, and Housing

ORGANIZATION CODE: 2660

ORGANIZATION

AUDITS AND INVESTIGATIONS

UNIT CHIEF: Gerald Long, CEA II, Deputy Director

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

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

E-MAIL: Gerald_Long@dot.ca.gov

REPORTS TO: Director

WEBSITE: www.dot.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

Audits and Investigations helps management achieve its goals through its investigative, internal and external audit functions by assessing whether goals are adequately identified, policies and procedures are being followed, and whether processes are effective and efficient.

ANNUAL PLAN

Management Directed
Risk Assessment, Special Request
Statutory Mandates: SAM 20000, FISMA Government Code 13400-13407

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	2%
American Recovery and Reinvestment Act (ARRA) Audits	1%
Contract Audits	54%
Financial Audits	2%
Internal Control Reviews (SAM 20060)	10%
Information Systems Audits	6%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	15%
Program Reviews/Performance Audits	2%
Training	3%
Total	100%

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
CEA II	1	1			1		1	CFE
Supervising Mgmt Auditor	2	2			2			
Senior Mgmt Auditor	10	10			2	1	1	4 CFS
Staff Mgmt Auditor	2	2					1	CISA
Staff Mgmt Auditor, Specialist	15	15	2		3	1	1	CFRS
Associate Mgmt Auditor	20	20	1					
Staff Services Mgmt Auditor	6	6	1					
Assoc Gov Program Analyst	1	1						
Total	57	57	4	0	8	2	4	7

UNIVERSITY, CALIFORNIA STATE

Higher Education

ORGANIZATION CODE: 6610

ORGANIZATION

OFFICE OF THE UNIVERSITY AUDITOR

UNIT CHIEF: Larry Mandel, University Auditor

ADDRESS: 401 Golden Shore, Long Beach, CA 90802

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

E-MAIL: lmandel@calstate.edu

REPORTS TO: Jeffrey Bleich, Chair, CSU Board of Trustees

WEBSITE: www.calstate.edu/audit/index.shtml

AUDIT COMMITTEE: Yes

MISSION STATEMENT

To assist university 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 consulting.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: FISMA, Education Code 89045
Other: Auxiliary organization reviews and construction audits

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	4%
Fraud Investigations	4%
Internal Control Reviews (SAM 20060)	10%
Information Systems Audits	4%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	40%
Program Reviews/Performance Audits	32%
Training	1%
Total	100%

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
University Auditor	1	1	1			1		
Senior Director	2	2			1	2		1
Audit Manager	6	6	1		3	5		3
Internal/Senior Auditor	15	15	2		9	5		3
Total	24	24	4	0	13	13	0	7

VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD

State and Consumer Services
ORGANIZATION CODE: 1870

ORGANIZATION

OFFICE OF AUDITS AND INVESTIGATIONS

UNIT CHIEF: Amy Cheung

ADDRESS: P.O. Box 48, Sacramento, CA 95812-0048

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

E-MAIL: amy.cheung@vcgcb.ca.gov

REPORTS TO: Julie Nauman, Executive Officer

WEBSITE: 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 13400-13407, SAM 20000

AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	2%
American Recovery and Reinvestment Act (ARRA) Audits	2%
Internal Control Reviews (SAM 20060)	20%
Non-Audit Activities	2%
Other Audits/Reviews/Investigations	30%
Program Reviews/Performance Audits	40%
Risk Assessments	2%
Training	2%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Mgmt Auditor	1	1	1		1			
Staff Mgmt Auditor	1							
Associate Mgmt Auditor	4	1					1	
Total	<u>6</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>

WATER RESOURCES CONTROL BOARD, STATE

Environmental Protection
ORGANIZATION CODE: 3940

ORGANIZATION

INTERNAL AUDIT OFFICE

UNIT CHIEF: Geesun Jung, Senior Management Auditor

ADDRESS: 1001 I Street, P.O. Box 100, Sacramento, CA 95812

TELEPHONE: (916) 341-5126 **FAX:** (916) 344-5028

E-MAIL: gjung@waterboards.ca.gov

REPORTS TO: Dorothy Rice, Executive Director

WEBSITE: www.waterboards.ca.gov

AUDIT COMMITTEE: No

MISSION STATEMENT

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. The mission of the Internal Audit Office is to assist the State Water Board's management in the effective implementation of its responsibilities through independent and objective operational, financial, and compliance audits; internal control reviews; and consulting.

ANNUAL PLAN

Management Directed
Risk Assessment
Special Request
Statutory Mandates: SAM 20060, California Water Code

AUDIT STANDARDS USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Administration	10%
Internal Control Reviews (SAM 20060)	15%
Non-Audit Activities	13%
Other Audits/Reviews/Investigations	5%
Program Reviews/Performance Audits	40%
Risk Assessments	15%
Training	2%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			Other
		Bachelor	Masters	Other	CPA	CIA	CGFM	
Senior Management Auditor	1	1	1		1			
Associate Budget Analyst	1							
Total	2	1	1	0	1	0	0	0

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 **FAX:** (916) 653-9745

E-MAIL: 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 (IAO) Mission is to assist Executive Management in finding and correcting problems in financial and operational areas. In addition the IAO will review internal controls and provide appraisals and recommendations to promote effective and efficient Department wide operations. IAO is responsible for audit activities within the Department of Water Resources (DWR). The office conducts independent appraisals of internal activities, financial records and controls, and an external examination of contractors' records. The objective of the IAO 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 IAO is concerned with all phases of activity where the office can be of assistance to 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 USED

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

ACTIVITY

AUDIT ACTIVITIES AND PERCENT OF EFFORT

Activity	Percent of Effort
Contract Audits	20%
Financial Audits	5%
Fraud Investigations	5%
Grant Audits	25%
Internal Control Reviews (SAM 20060)	25%
Information Systems Audits	5%
Non-Audit Activities	5%
Other Audits/Reviews/Investigations	3%
Risk Assessments	5%
Training	2%
Total	<u>100%</u>

STAFFING

Classification	Filled	Education			Certification			
		Bachelor	Masters	Other	CPA	CIA	CGFM	Other
Senior Mgmt Auditor	1	1	1					
Associate Mgmt Auditor	2	2						
BSA IT Auditor, Specialist I	1	1						1
Total	<u>4</u>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>