

## CALIFORNIA ASSOCIATION OF STATE AUDITORS

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March 6, 2015



William E. Lewis, Assistant Director  
California Department of Transportation  
Audits and Investigations  
1304 O Street, Suite 200  
Sacramento, CA 95814

Dear Mr. Lewis:

We have completed a peer review of the California Department of Transportation Office of Audits and Investigations for the period July 1, 2011 through June 30, 2014. In conducting our review, we followed the standards and guidelines contained in the Peer Review Guides published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with (a) *Government Auditing Standards* issued by the *Comptroller General of the United States* and (b) the *International Standards for the Professional Practice of Internal Auditing* issued by the *Institute of Internal Auditors* as part of its *Professional Practices Framework*. Our procedures included:

- Reviewing the audit organization's written policies and procedures
- Reviewing internal monitoring procedures
- Reviewing a sample of audit and attestation engagements and working papers
- Reviewing documents related to independence, training and development of auditing staff
- Interviewing auditing staff, management and a member of the Auditing Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures

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

Based on the results of our review, it is our opinion that the California Department of Transportation Office of Audits and Investigations internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with (a) *Government Auditing Standards* for external audits attestation engagements and (b) *International Standards for the Professional Practice of Internal Auditing* for internal audits during the period July 1, 2011 through June 30, 2014.

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



Sefton Boyars  
Team Leader



Alicia Lauron  
Team member



Kalena Le  
Team member



Sean O'Connell  
Team member