



# MEMORANDUM

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**Date:** March 8, 2019 **File No.:** 9170

**To:** Sean McCluskie  
Chief Deputy Attorney General  
Department of Justice  
P.O. Box 944255  
Sacramento, CA 94244-2550

**From:** Department of General Services  
Office of Audit Services

**Subject:** QUALITY CONTROL REVIEW OF CONTRACT APPROVAL EXEMPTION AUDIT

This report presents the results of our quality control review of an internal audit conducted of the California Department of Justice's (DOJ) contracting program. The audit was conducted by DOJ's Office of Program Oversight and Accountability (OPOA).

As a condition of DOJ's exemption (Exemption Letter No. 52.6) from the Department of General Services' (DGS) approval of its contracts under \$150,000, two audits are required to be performed of the department's contracting program during the exemption period of January 1, 2017 through December 31, 2020. On December 31, 2018, the OPOA issued an audit report which presented the results of the first audit required under the terms of the exemption. Public Contract Code Section 10352 requires DGS to perform a quality control review of the audit.

The objectives of our quality control review are to determine: (1) if the internal audit was conducted in accordance with an audit guide issued by DGS; and, (2) if reported findings are being appropriately addressed by DOJ's management. Based on our interviews of audit staff and review of the working papers prepared to support audit tests, and our performance of other procedures as deemed necessary, we concluded that the audit was conducted in accordance with DGS' audit guide and that management indicated a commitment to take appropriate actions to address reported findings.

We greatly appreciated the cooperation and assistance provided by DOJ's audit staff.

If you need further information or assistance on this report, please contact me at (916) 376-5058 or Dennis Miras, Audit Manager, at (916) 376-5064.

A handwritten signature in black ink, appearing to read "Andy Won", is written over the typed name and title.

ANDY WON  
Deputy Director, Office of Audit Services

cc: Chris Ryan, Chief, Division of Operations, DOJ  
Victoria Sawyer, Special Assistant to the Chief Deputy, DOJ  
Chris Prasad, Director, Office of Program Oversight and Accountability, DOJ  
Leslie Lopez, Deputy Director and Chief Counsel, Office of Legal Services, DGS