



MEMORANDUM

Date: August 19, 2021

File No.: 2168

To: Venus Johnson
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 8, 2020, the OPOA issued an audit report which presented the results of the second 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 were 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.

Venus Johnson

August 19, 2021

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.

Andy Won

ANDY WON
Deputy Director, Office of Audit Services

cc: Chris Ryan, Chief, Division of Operations, DOJ
Chris Prasad, Director, Office of Program Oversight and Accountability, DOJ
Jennifer Bollinger, Chief Counsel and Deputy Director, Office of Legal Services, DGS