



# MEMORANDUM

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**Date:** March 7, 2024

File No.: 4178

**To:** Drew Bohan, Executive Director  
California Energy Commission  
715 P Street  
Sacramento, CA 95814

**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 Energy Commission's (CEC) contracting program. The audit was conducted by CEC's Audits, Investigations, and Program Review (AIPR).

As a condition of CEC's exemption (Exemption Letter No. 60.07) 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 April 1, 2021, through March 31, 2025. On October 10, 2023, AIPR 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 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 CEC'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 CEC's audit staff.

Drew Bohan, Executive Director

March 7, 2024

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  
Deputy Director, Office of Audit Services

cc:

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