



MEMORANDUM

Date: November 23, 2021

File No.: 2173

To: Steve Gordon, Director
Department of Motor Vehicles
2415 1st Avenue, Mail Station F101
Sacramento, CA 95818-2606

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 Department of Motor Vehicle's (DMV) contracting program. The audit was conducted by DMV's Internal Audits Branch (IAB).

As a condition of DMV's exemption (Exemption Letter No. DMV4) 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 October 23, 2020, the IAB 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 DMV'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 DMV's audit staff.

Steve Gordon, Director

November 23, 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.



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Deputy Director, Office of Audit Services

cc: Robbie Crockett, Deputy Director, DMV
Gini Corbitt, Chief of Audits, DMV
Leanna Sinibaldi, Manager, DMV
Jennifer Bollinger, Chief Counsel and Deputy Director, Office of Legal Services, DGS