



MEMORANDUM

Date: February 14, 2022

File No.: 2177

To: **Tomás J. Aragón**, M.D., Dr. P.H.
Director and State Public Health Officer
California Department of Public Health
P.O. Box 997377, MS 0500
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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 Public Health's (CDPH) contracting program. The audit was conducted by CDPH's Office of Compliance – Internal Audits Unit (OC-IAU).

As a condition of CDPH's exemption (Exemption Letter No. CDPH 4) 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 July 1, 2019 through June 30, 2023. On June 24, 2021, OC-IAU 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 CDPH'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 CDPH's audit staff.

If you need further information on or assistance with 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: Mónica Vázquez, Chief Audit Executive, Office of Compliance, CDPH
Carlo Rose, Deputy Chief, Internal Audits Unit, Office of Compliance, CDPH
Rob Hughes, Chief, Audits & Compliance Services Section and Assistant
Deputy Chief, Office of Compliance, CDPH
Jennifer Bollinger, Chief Counsel and Deputy Director, Office of Legal
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