



MEMORANDUM

Date: September 27, 2019 File No.: 9130

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

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

Subject: **AUDIT REPORT: COMPLIANCE WITH STATE BUSINESS
MANAGEMENT POLICIES**

Attached is the final report on our compliance audit of the business management functions and services of the Department of Justice (DOJ). The objective of our audit was to determine compliance with policies set forth in the State Administrative Manual, and the terms and conditions of any specific delegations of authority or exemptions from approval granted by the Department of General Services (DGS).

As noted in the report, we concluded that DOJ is conducting its business management functions and services in compliance with state requirements.

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

If you need further information or assistance on this report, please call / e-mail me at (916) 376-5064 / Dennis.Miras@dgs.ca.gov, or Susan Mitchel, Management Auditor, at (916) 376-1909 / Susan.Mitchel@dgs.ca.gov.

Dennis M Miras

DENNIS M MIRAS, CIA
Manager, Office of Audit Services

Attachment

cc: Chris Ryan, Chief, Division of Operations
Chris Prasad, Director, Office of Program Oversight and Accountability

**GOVERNMENT OPERATIONS AGENCY
DEPARTMENT OF GENERAL SERVICES**

**AUDIT OF THE
DEPARTMENT OF JUSTICE**

**FOR COMPLIANCE WITH STATE
BUSINESS MANAGEMENT POLICIES
REPORT NO. 9130**

OFFICE OF AUDIT SERVICES

SEPTEMBER 2019

**DEPARTMENT OF JUSTICE
COMPLIANCE AUDIT
REPORT NO. 9130**

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STATE OF CALIFORNIA
DEPARTMENT OF GENERAL SERVICES
AUDITOR'S REPORT

DATE: September 27, 2019

TO: **Sean McCluskie**, Chief Deputy to the Attorney General
Department of Justice

This report presents the results of our compliance audit of the business management functions and services of the Department of Justice (DOJ). These audits are routinely performed under the authority granted to the Department of General Services (DGS) by Government Code Sections 14615 and 14619. The objective of our audit was to determine compliance with policies set forth in the State Administrative Manual, and the terms and conditions of any specific delegations of authority or exemptions from approval granted by DGS.

As applicable, the scope of our audits of state agencies includes, but is not limited to, compliance with policies governing fleet administration, small business (SB) and disabled veteran business enterprises (DVBE) usage, driver safety and insurance, surplus property and real estate. Our audit was conducted in accordance with U.S. generally accepted auditing standards.

To determine compliance, we reviewed policies and procedures, interviewed parties involved, tested records and transactions and performed other tests as deemed necessary. The period covered by our testing varied depending upon the area of review and the type of transactions involved; however, the emphasis of our review and testing was with current procedures and transactions completed during the 2018-19 and 2019-20 fiscal years.

Based on the audit results of our fieldwork conducted over the period May 15, 2019 through September 17, 2019 we concluded that DOJ is conducting its business management functions and services in compliance with state requirements.

We are pleased with how receptive and responsive DOJ staff and management were to our suggestions for improvement and with the prompt actions taken and commitments made to address issues identified and discussed during our audit fieldwork. However, we did not perform subsequent effectiveness tests to determine whether the corrective actions were functioning as intended. DOJ's management has the ongoing responsibility for ensuring that its business management policies and procedures are functioning as prescribed and are modified, as appropriate, for changes in conditions.

We sincerely appreciate the cooperation and assistance provided by DOJ's personnel.

If you need further information or assistance on this report, please contact me at (916) 376-5064, or Susan Mitchel, at (916) 376-1909.

Dennis M Miras

DENNIS M MIRAS, CIA
Manager, Office of Audit Services

Staff: Susan Mitchel, Management Auditor

cc: Chris Ryan, Chief, Division of Operations
Chris Prasad, Director, Office of Program Oversight and Accountability