

**Date:** December 16, 2025 File No.: 6161

**To:** Jeff Macomber, Secretary  
California Department of Corrections and Rehabilitation  
PO Box 942883  
Sacramento, CA 94283-0001

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

**Subject:** **QUALITY CONTROL AUDIT OF CONTRACT APPROVAL EXEMPTION**

This report presents the results of our quality control review of an internal audit conducted of the California Department of Corrections and Rehabilitation's (CDCR's) contracting program. The audit was conducted by the Office of Audits and Court Compliance (OACC).

As a condition of CDCR's exemption (Exemption Letter No. CDCR5.1) from the Department of General Services' (DGS') approval of its contracts under \$150,000, two audits are required to be performed of CDCR's contracting program during the exemption period of July 1, 2021 through June 30, 2025. On April 23, 2025, OACC issued an audit report that 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 CDCR'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 CDCR's audit staff.

If you need further information or assistance with this report, please contact me at (916) 376-5058, or Monica De La Rosa, Audit Manager, at (279) 799-3759.



ANDY WON  
Deputy Director, Office of Audit Services

cc: Jennifer Barretto, Undersecretary, Administration, CDCR  
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