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To: Armando Quintero, Director
California Department of Parks and Recreation
715 P Street, 14th Floor
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 Department of Parks and Recreation's (PARKS') contracting program. The audit was conducted by PARKS' Audits Office.

As a condition of PARKS' exemption (Exemption Letter No. DPR1.R5) from the Department of General Services' (DGS') approval of its contracts under \$150,000, two audits are required to be performed of PARKS' contracting program during the exemption period of October 1, 2021 through September 30, 2025. On June 13, 2024, Audits Office issued an audit report that 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 PARKS' 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 PARKS' audit staff.

If you need further information or assistance with this report, please contact me at (916) 376-5058, or Lucy Wong, Audit Manager, at (916) 376-5049.



ANDY WON
Deputy Director, Office of Audit Services

cc: Elizabeth McGuirk, Chief Deputy Director, PARKS
Crystal Flores, Deputy Director, Administrative Services, PARKS
Adrien Contreras, Assistant Deputy Director, Park Operations, PARKS
Kristal Simpson, Chief, Business Management Services, PARKS
Lisa Jaycox, Chief, Park Operations Administration, PARKS
Jasdeep Uppal, Chief, Audits Office, PARKS
Sandeep Mangat, Audit Manager, Audits Office, PARKS
Jae Ellescias, Internal Audit Supervisor, Audits Office, PARKS
Christine Ciccotti, Deputy Director and Chief Counsel, Office of Legal Services, DGS