

Date: November 23, 2020

File No.: 1173

To: Kim Johnson, Director
Department of Social Services
744 P Street
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 Department of Social Services' (CDSS) contracting program. The audit was conducted by CDSS' Audits Bureau.

As a condition of CDSS' exemption (Exemption Letter No. CDSS1) 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 May 1, 2017 through April 30, 2021. On December 31, 2019, the Audits Bureau 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 CDSS' 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 CDSS' audit staff.

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.



ANDY WON
Deputy Director, Office of Audit Services

cc: Jennifer Bollinger, Deputy Director and Chief Counsel, Office of Legal Services, DGS
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