



MEMORANDUM

Date: September 7, 2023

File No.: 4168

To: Jeff Macomber, Secretary
California Department of Corrections and Rehabilitation
P.O. Box 942883
Sacramento, CA 95811

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 Corrections and Rehabilitation's (CDCR) contracting program. The audit was conducted by CDCR's 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 the department's contracting program during the exemption period of July 1, 2021, through June 30, 2025. On June 22, 2023, OACC 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 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 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: Jennifer Barretto, Undersecretary of Administration, CDCR
Chris Chambers, Director (A), Division of Correctional Policy Research and Internal Oversight, CDCR
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