

CALIFORNIA ASSOCIATION OF STATE AUDITORS

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April 20, 2020

Paula Rivera, Chief Auditor
Audit Office
California High-Speed Rail Authority
770 L Street, Suite 920
Sacramento, CA 95814

Dear Ms. Rivera:

We have completed a peer review of the California High-Speed Rail Authority's Audit Office (CHSRA) for the period February 1, 2017 through January 31, 2020. In conducting our review, we followed the *CASA Peer Review Guidelines*.

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of the following:

1. Compliance with *Generally Accepted Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States, during the period of February 1, 2017 through January 31, 2020.
2. Conformance with the *International Standards for the Professional Practice of Internal Auditing* (ISPPA) issued by the Institute of Internal Auditors, as part of their *Professional Practices Framework* during the period of February 1, 2017 through January 31, 2020.

Our procedures included:

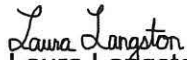
- Reviewing CHSRA's written policies and procedures.
- Reviewing CHSRA's internal monitoring procedures and reported results.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing audit staff and management to gain an understanding of the internal controls of the organization and to assess their understanding of, and compliance with relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance/conformance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the CHSRA's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audit engagements during the period of February 1, 2017 through January 31, 2020, and conformance with the *ISPPIA* for assurance engagements, during the period of February 1, 2017 through January 31, 2020.

We have prepared a separate letter offering suggestions to further strengthen your internal quality control system.

Sincerely,



Laura Langston, Team Leader
Audits and Investigations
California Department of Education



Bryan Macias, Team Member
Office of Inspector General
California Highway Patrol



Aida Singh, Concurrent Reviewer
Audits Office
Department of Motor Vehicles

cc: Mr. Brian Kelly, Chief Executive Officer, California High-Speed Rail Authority
Mr. Tom Richards, Chairman, Finance and Audit Committee, California High-Speed Rail Authority
Mr. Ernest Camacho, Committee Member, Finance and Audit Committee, California High-Speed Rail Authority
Ms. Nancy Miller, Committee Member, Finance and Audit Committee, California High-Speed Rail Authority