

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

## **CASA Officers**

President: Roberto Zavala  
Vice-President: Jennifer Whitaker  
Secretary: Laura Langston  
Treasurer: Karen Dailey



June 2, 2017

Paula Rivera, Chief Audit Executive  
Internal Audit Office  
California High-Speed Rail Authority  
770 L Street, Suite 620  
Sacramento, CA 95814

Dear Ms. Rivera:

We have completed a peer review of the California High-Speed Rail Authority (Authority) for the period February 1, 2016 through January 31, 2017. In conducting our review, we followed the standards and guidelines contained in the *CASA Peer Review Guide*.

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* issued by the Comptroller General of the United States, during the period of February 1, 2016 through January 31, 2017.
2. Conformance with *the International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors, during the period of February 1, 2016 through January 31, 2017.

Our procedures included:

- Reviewing (Audit organization's) written policies and procedures.
- Reviewing (Audit organization's) 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 auditing staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Ms. Paula Rivera

June 2, 2017

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

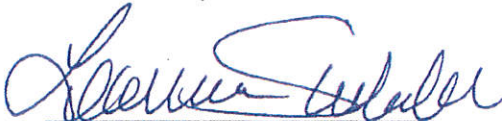
Based on the results of our review, it is our opinion that the Authority's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits and non-audit engagements during the period of February 1, 2016 through January 31, 2017 and conformance with *the International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors for assurance and consulting engagements, during the period of February 1, 2016 through January 31, 2017.



Robert Scott, Team Leader  
Office of State Audits and Evaluations  
California Department of Finance



Brent Hinsz, Team Member  
Internal Audits office  
California Department of Consumer Affairs



Leanna Sinibaldi, Team Member  
Internal Audits Branch  
California Department of Motor Vehicles

cc: Mr. Michael Rossi, Chairman, Finance and Audit Committee, California High-Speed Rail Authority  
Mr. Tom Richards, Vice-Chairman, Finance and Audit Committee, California High-Speed Rail Authority