

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

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CASA Board

President: Cheryl McCormick  
Vice President: Deepshikha Kumar  
Secretary: Sara Sheikholislam  
Treasurer: Laura Langston



June 8, 2023

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

We have completed a peer review of the California High-Speed Rail Authority for the period February 1, 2020 through January 31, 2023. 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, 2020, through January 31, 2023.
2. Conformance with the *International Standards for the Professional Practice of Internal Auditing (ISPPIA)* issued by the Institute of Internal Auditors, as part of their *Professional Practices Framework* during the period of during the period February 1, 2020, through January 31, 2023.

Our procedures included:

- Reviewing California High-Speed Rail Authority written policies and procedures.
- Reviewing California High-Speed Rail Authority internal monitoring procedures and reported results.
- Reviewing a sample of audit 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 California High-Speed Rail Authority, internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audits during the period of February 1, 2020, through January 31, 2023, and conformance with the *ISPPIA* for assurance and consulting engagements, during the period of February 1, 2020, through January 31, 2023.

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

Sincerely,

*MarSue Morrill*

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| MarSue Morrill | Supervising Management Auditor | Independent Office of Audits and Investigations |
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*Andrea VanWalleghem*

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| Andrea VanWalleghem | Director, Internal Audits | Franchise Tax Board |
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*Sara Sheikholislam*

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| Sara Sheikholislam | Deputy Director, Internal Audits | California Lottery |
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cc: