



DATE: June 5, 2024

TO: Paula Rivera, Chief Auditor

FROM: Mary Phongmany, Senior Management Auditor
Amy Ong, Associate Management Auditor
Avien Morales, Associate Management Auditor
Jennifer Tran, Associate Management Auditor

SUBJECT: Internal Quality Assurance 2023-2024

We have completed the internal assessment of engagements performed by the California High Speed Rail Authority Audit Office (Audit Office). The purpose of the internal assessment was to determine whether engagements performed by the Audit Office complied with the International Standards for the Professional Practice of Internal Auditing (ISPPIA), Generally Accepted Government Auditing Standards (GAGAS), and the Audit Office Audit Manual (Audit Manual). Our internal assessment covered additional months not included in our 2023 external peer review, period ending on January 31, 2023. The expanded period of our internal assessment is from February 2023 to May 2024.

Audit Manual 2.5 Quality Assurance Program states “The Audit Office maintains quality assurance through effective assignment, planning, and performance, supervision, administration, and management review. An important part of the process is the review of all final and draft reports, memos, and correspondence prior to issuance. Management ensures through the review process that all work is competent, relevant, complete, and supported”.

The Audit Office completed 13 engagements, all performed under the ISPPIA, during the period February 2023 to May 2024. We examined seven completed engagements.

- #22-09 Program Schedule Audit
- #23-03 Labor Compliance Consulting Engagement
- #23-05 M-F Environmental Pre-Award Review
- #23-08 ROW CP 1-4 Pre-Award Review
- #23-10 ROW M-M Pre-Award Review
- #24-01 BNSF SR-46 Shoofly Pre-Award Review
- #24-02 Heavy Maintenance Facility Pre-Award Review

Based on our assessment, we found all tested areas complied with the Audit Manual and applicable audit standards. There were no areas of non-conformance.