

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

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CASA Board  
President: Cheryl McCormick  
Vice President: Dee Kumar  
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Treasurer: Laura Langston



December 12, 2023

Angie Williams, Director  
Utility Audits Branch  
California Public Utilities Commission  
300 Capitol Mall  
Sacramento, CA, 95814

Dear Angie:

We have completed a peer review of the California Public Utilities Commission, Utility Audits Branch (UAB) for the period July 1, 2020 through June 30, 2023. In conducting our review, we followed the standards and guidelines contained in 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 compliance with *Generally Accepted Government Auditing Standards* (GAGAS) issued by the Comptroller General of the United States, during the period of July 1, 2020 through June 30, 2023.

Our procedures included:

- Reviewing UAB's written policies and procedures.
- Reviewing UAB'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.

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 UAB's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audits and attestation engagements during the period of July 1, 2020 through June 30, 2023.

Sincerely,

David Shockey, CPA

*David Shockey*

Financial and Performance  
Evaluator, Supervisor  
California Department of  
Finance

Visha Rai

*Visha Rai*

Staff Management Auditor  
California Department of  
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Chantha Da

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California Department of  
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of Audits and Investigations

Jose Camacho

*Jose Camacho*

Audit Supervisor  
California Department of Transportation,  
Independent Office of Audits & Evaluations

cc: Rachel Peterson, Executive Director, California Public Utilities Commission  
Kristin Stauffacher, Deputy Executive Director, Office of the Commission, California  
Public Utilities Commission  
Mariya Vorobyova, Assistant Director, Utility Audits, Risk and Compliance Division,  
California Public Utilities Commission  
Raymond Yin, Program and Project Supervisor, Water and Sewer Section, Utility  
Audits, Risk and Compliance Division, California Public Utilities Commission