

CALIFORNIA ASSOCIATION OF STATE AUDITORS

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Inside this issue

Coffee w/ CASA	Pg. 2
Announcements	Pg. 3
Peer Review	Pg. 4
Trainings	Pg. 5-7
Recruitment	Pg. 8

CASA Team

- Cheryl McCormick
President
- Leanna Sinibaldi
Vice President
- Laura Langston
Treasurer
- Sara Sheikholislam
Secretary
- Shanah McKnight
Executive Director
- Chris Prasad
Training Committee
- Julio Almanza
Training Committee
- Mary Camacho
Peer Review
- Lisa Negri
Peer Review
- David Shockey
Peer Review
- Jennifer Whitaker
Immediate Past
President

PRESIDENT'S MESSAGE

Hello Members,

We are happy to announce we have a volunteer to fill our Training Coordinator vacancy. Please join me in welcoming Julio Almanza to our team. Julio joins us from the Department of Motor Vehicles (DMV), where he is the Senior Management Auditor in the Audits Office's External Oversight Section. Julio's experience at DMV includes leading the External Partners and Information Technology unit. We look forward to Julio's participation as one of our Training Coordinators!

In keeping up with the times, just as one vacancy is filled, we have another volunteer opportunity that has become available: Vice President of CASA. After a little over three years serving on the CASA Board as Secretary and most recently Vice President, Leanna Sinibaldi is departing our team. As our Vice President, Leanna has been responsible for serving as the President in my absence, creating the bimonthly Newsletters, and coordinating the interesting speakers for the Coffee with CASA quarterly meetings. While we wish Leanna the best in her future endeavors, she will be greatly missed by our team.

With Leanna's departure, we are recruiting to fill the CASA Vice President position beginning November 2022. As previously mentioned, serving on the CASA Board is a great opportunity to network with other auditors and refine those leadership skills. The responsibilities include monthly CASA Board meetings currently held virtually, developing the bimonthly Newsletter, and coordinating speakers to discuss emerging topics in the audit field for the Coffee with CASA quarterly meetings. The time commitment is approximately five hours per month. I'm happy to provide additional details or answer any questions about this exciting opportunity. Please contact me at CASAuditors@gmail.com if you are interested in serving as CASA's Vice President. I look forward to hearing from you!



Cheryl McCormick
President



OCTOBER COFFEE WITH CASA



October 12, 2022 8:30 –10:00 a.m.
Online via Zoom



CPE: 1

GUEST SPEAKER: Department of Motor Vehicles' (DMV) Director Steve Gordon

Please join us to hear from Steve Gordon, Director of the DMV. Director Steve Gordon will be speaking on change and leading a department through the pandemic using modernization and innovation.

Director Steve Gordon is a versatile leader with more than 30 years of experience building, integrating, debugging and operating high-profile businesses for market leaders in high-tech and life sciences. Using vision, strategy and execution with passion for Fortune 500 clients, Steve has spent most of the last three decades leading various global services businesses at Cisco Systems and Becton Dickinson and Company. He currently leads the DMV, overseeing a team of 10,000 employees at 230 locations providing services to the 40 million residents of CA.

[Register by email to CASAuditors@gmail.com](mailto:CASAuditors@gmail.com)



ANNOUNCEMENTS

2023 Peer Reviews

It's that time of the year for the Peer Review team to plan for the upcoming 2023 peer reviews.

We are seeking motivated volunteers to participate. Participating in a peer review is a great opportunity for leaders within the State of California audit community to exchange ideas about best practices and learn from each other, while helping audit units meet their external assessment requirement. The time commitment is less than you might think and taking a deeper dive into the standards can really elevate your audit game!

We encourage you to apply by submitting a completed nomination form located at www.casa1.org/review to the peer review coordinators.

Management and licensed professionals (CPA, CIA, CGAP, etc.) are strongly encouraged to apply.

WANT TO KNOW MORE? VISIT WWW.CASA1.ORG/FAQS

HAVE QUESTIONS? CONTACT OUR CASA PEER REVIEW COORDINATORS:

Mary.Camacho@dof.ca.gov, David.Shockey@dof.ca.gov, or Lisa.Negri@energy.ca.gov



VICE PRESIDENT POSITION OPEN

CASA is looking to fill its Vice President position beginning November 2022. Serving on the CASA Board is a great opportunity to network with other auditors and refine those leadership skills. For inquiries please reach out to:
CASAuditors@gmail.com



FEEDBACK WANTED

If you are in need of specific training topics or are aware of great presenters, please let us know!

CASA is committed to bringing you the best training possible.

Send us feedback at:

CASAuditors@gmail.com



NEW WEBSITE COMING!!

CASA is looking to update our website! Do you have experience or know anyone with experience in Joomla? Joomla is a free and open-source content management system. CASA uses Joomla for publishing our web content. If you are interested in helping CASA modernize its website, please email
CASAuditors@gmail.com



OH, THE PEER REVIEWS YOU'LL PERFORM!

Welcome to our new, recurring newsletter segment “Oh, the Peer Reviews You’ll Perform!” Our goal is to provide information on current issues, peer review requirements, common errors, and much more to audit organizations and individuals. Today, we’re looking at the recently issued California Department of Finance [Audit Memo on State Entity Audit Compliance Requirements](#) and answering a few of the most common questions related to peer review requirements.

Q: If my audit organization does not follow audit standards, do we need to obtain a peer review?

A: All state audit organizations that perform either internal or external audits MUST follow standards issued by either the Institute of Internal Auditors or Government Auditing Standards issued by the Comptroller General of the United States, as appropriate. This requirement is codified in [Government Code section 13886.5](#).

Q: Our audits follow standards, but to avoid the need for a peer review, we do not cite standards in our audit reports. Is this ok?

A: All audits must be conducted in accordance with appropriate standards, which requires citing audit standards followed and any deviations from those standards within the report. Obtaining timely peer reviews is required as part of compliance with standards.

Q: Our organization wants to be in compliance with standards but does not have a timely peer review. How can we work towards compliance?

A: CASA sponsors peer reviews of state agencies through a volunteer-based peer review program. By participating, your employees will gain valuable experience through performing peer reviews, as well as earn credits towards having a peer review performed on your agency free of charge.

For any additional questions or to learn more about the CASA peer review program, please e-mail CASAuditors@gmail.com.



OCTOBER TRAINING

Yellow Book and Performance Audits

(8 CPE)

Instructors: Jennifer Louis and Bernice Lemaire-Harvey

Location: Zoom Online

(2 day course)

Monday, October 17, 2022 8:30 a.m.—12:30 p.m.

Tuesday, October 18, 2022 8:30 a.m.—12:30 p.m.

Cost \$350.00

DESCRIPTION:

This course will be an overview of:

- Scope and nature of Government Auditing Standards
- Performance audits introduction
- Ethics, independence, and professional judgment
- Competence
- Quality control and peer review
- Planning performance audits
- Conducting the engagement
- Standards for Internal Control
- Reporting

LEARNING OBJECTIVES INCLUDE:

- Explain the objective of performance audits and how they differ from other attest engagements
- List the requirements of Government Auditing Standards (Yellow Book) applicable to performance audits
- Explain how to plan and perform a performance audit
- Describe how to report results of a performance audit

[Register by email to CASAuditors@gmail.com](mailto:CASAuditors@gmail.com)



DECEMBER TRAINING

Fraud Risk Assessment & Tactics (and Courage) to Appraise Corporate Culture (8 CPE)

Instructor: Robert Kuling

Location: Online via Zoom

(2 day course)

Monday, December 5, 2022 8:30 a.m.—12:30 p.m.

Tuesday, December 6, 2022 8:30 a.m.—12:30 p.m.

Cost \$350.00

DESCRIPTION:

Day 1—Fraud Assessment

Key learning objectives include the following:

- Fundamental understanding of fraud risks and types
- Knowledge of the organizational pressures that generate fraud schemes
- Deploy assessment techniques to measure the impact of fraud risk scenarios
- Understanding bias and its impact on audit work

Day 2 – Tactics (and Courage) to Appraise Corporate Culture

Key learning objectives include the following:

- Understanding of the principal elements of culture and their impact on organizational practices and performance
- Enhanced knowledge of tactics and strategies for analyzing an organization's culture
- Increased ability to recognize personal and organizational bias

[Register by email to CASAuditors@gmail.com](mailto:CASAuditors@gmail.com)

Standards

Standards

Government Auditing Standards (Yellow Book) 4.16 : “Auditors who plan, direct, perform engagement procedures for, or report on an engagement conducted in accordance with GAGAS should develop and maintain their professional competence by completing at least 80 hours of CPE in every 2 year period...”

International Professional Practices Framework Standard 1230 (Redbook): “Continuing Professional Development-Internal auditors must enhance their knowledge, skills, and other competencies through continuing professional development.”

Earning CPEs in Remote Training

CASA has a responsibility to monitor individual attendance to assign the correct number of CPE credits.

- For online courses, participants are required to logon with their personally issued link and engage in the designated interactivity elements for attendance (**a minimum of 3 times per hour to receive the full credit**). **A participant's self-certification of attendance alone is not sufficient.**
- Participants that do not receive the video conferencing link information, or are experiencing any issues, should immediately email CASAuditors@gmail.com. We are unable to grant CPE if you have technical difficulties and cannot participate or complete polling questions.
- Late arrivals, early departures, or missed course instruction time will result in a proration of CPE credits. If participants anticipate missing any of the course, they should see the course monitor at a live course or email CASAuditors@gmail.com as soon as possible.



MEMBERSHIP

Membership is open to all auditors, accountants, and state employees.

No membership fees!



RECRUITMENT

Auditors are in demand! Check out the postings below and calcareers.ca.gov for complete details.

Senior Management Auditor, JC-326418

FFD: Until Filled

Posting located [here](#).

-Department of Transportation

Manager-Financial and Performance Evaluator, JC-330533

FFD: 10/06/2022

Posting located [here](#).

-Department of Finance

Staff Management Auditor (Specialist) JC-328436

FFD: 10/12/2022

Posting located [here](#).

-State Controllers Office

Associate Management Auditor, JC-329938

FFD: 10/04/2022

Posting located [here](#).

-Department of Motor Vehicles



Got questions? Contact us via email at CASAuditors@gmail.com