

CALIFORNIA ASSOCIATION OF STATE AUDITORS

September 2022, Volume 28



PRESIDENT'S MESSAGE

Hello Members,

It was a pleasure having so many attend our free Peer Review Training in August. We had over 100 participants and received great feedback regarding the quality training provided. As a non-profit organization, we rely heavily on volunteers and CASA appreciates the time the Peer Review presenters and those behind the scenes dedicated to making this training come to fruition.

On August 29, 2022, California Department of Finance issued Audit Memo 23-02 to remind and inform state entities and their related audit organizations of the requirement to comply with audit standards, maintain structural independence, and obtain periodic peer reviews. If you have not had a chance to review the memo, I encourage you to go the Department of Finance, Office of State Audits and Evaluations website and read [Audit Memo 23-02](#).



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



Cheryl McCormick
CASA President

Inside this issue

Announcements	Pg. 2
Trainings	Pg. 3-5
Volunteer Opportunities & Membership	Pg. 6
Recruitment	Pg. 7

CASA Team

- Cheryl McCormick
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- Shanah McKnight
Executive Director
- Chris Prasad
Training Coordinator
- Mary Camacho
Peer Review
- Lisa Negri
Peer Review
- David Shockey
Peer Review
- Jennifer Whitaker
Immediate Past



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!

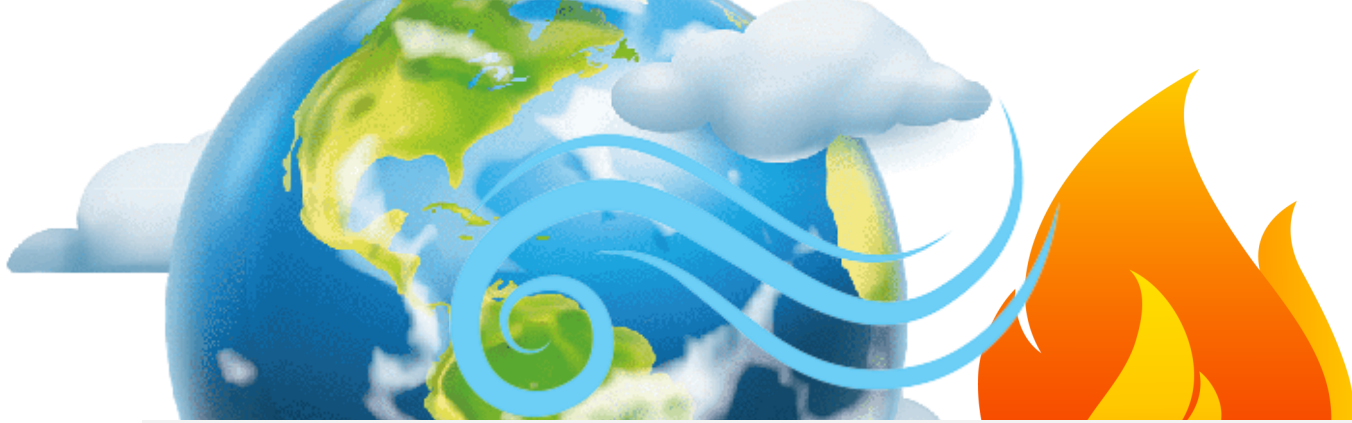
We encourage you to apply by submitting a completed nomination form located at www.casa1.org./review to the peer review coordinators.

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



SEPTEMBER TRAINING

Extreme Risk Based Auditing

(8 CPE)

Instructor: Raven Catlin

Location: Online

(2 day course)

Monday, September 19, 2022 8:30 a.m.—12:30 p.m.

Tuesday, September 20, 2022 8:30 a.m.—12:30 p.m.

Cost \$350.00

DESCRIPTION:

Risk based audits are the leading method for performing value-added Internal Audits. This course is designed to teach the skills necessary to perform effective and efficient risk-based audits. Participants will have hands on experience preparing a risk-based audit program, including risk-based audit scoping and control identification & testing techniques. We will also explore in-depth concepts for efficient risk-based audits, including sampling strategies, using technology and gaining corrective actions. This is extreme risk based auditing and participants will be challenged to learn, select, apply the 6 key differences between this method and all others to incorporate into their audit methodology.

COURSE OBJECTIVES INCLUDE:

At the end of this program, attendees will be able to:

- Prepare an effective audit program
- Differentiate between risk based testing and standard testing
- Test controls in risk based auditing
- Communicate residual risk based audit results



OCTOBER TRAINING

Yellow Book and Performance Audits

(8 CPE)

Instructors: Jennifer Louis and Bernice Lemaire-Harvey

Location: 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 CSAuditors@gmail.com](mailto:CSAuditors@gmail.com)

[illegible]

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

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

- 5



VOLUNTEER OPPORTUNITIES

Training Coordination

Looking to make a difference for auditors within California? Are you creative and attentive to the skills needed to take auditing to the next level? CASA is looking for someone who would like to take on the opportunity to help develop and assist with our training schedule for the next fiscal year. This will get you experience with not only working with skilled experience audit trainers, but also the opportunity to network with many other auditors.

If you are interested contact us at CASAuditors@gmail.com



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.

Staff Management Auditor, JC-324358

FFD: 9/16/2022

Posting located [here](#).

-Department of Motor Vehicles

Associate Management Auditor, JC-323465

FFD: 9/1/2022

Posting located [here](#).

-Department of Motor Vehicles

Associate Management Auditor, JC-324821

FFD: 9/5/2022

Posting located [here](#).

-California State Lottery

Associate Management Auditor, JC-323370

FFD: 9/1/2022

Posting located [here](#).

-Department of Transportation

Associate Management Auditor, JC-321544

FFD: 9/7/2022

Posting located [here](#).

-Department of Corrections and Rehabilitation

Associate Management Auditor, JC-301051

FFD: 9/3/2022

Posting located [here](#).

-Employment Development Department

Staff Services Management Auditor, JC-324691

FFD: 9/13/2022

Posting located [here](#).

-Department of Health Care Services

Do you have a position you want to advertise? Let us know and we will advertise to the CASA membership. Please email us at:

CASAuditors@gmail.com



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