

# CALIFORNIA ASSOCIATION OF STATE AUDITORS

---

## CASA Board

President: Cheryl McCormick  
Vice President: Deepshikha Kumar  
Secretary: Sara Sheikholislam  
Treasurer: Paula Rivera



August 26, 2026

Mindy Patterson, Director of Audits  
California Energy Commission  
1516 9<sup>th</sup> Street  
Sacramento, CA 95814

We have completed a peer review of the California Energy Commission's Audits, Investigations, and Program Review for the period January 1, 2023 through December 31, 2025. In conducting our review, we followed the *CASA Peer Review Guidelines*.

We reviewed the internal quality management system of your audit organization and conducted tests in order to determine if your internal quality management 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 January 1, 2023 through December 31, 2025.
2. Conformance with the *Global Internal Audit Standards* (GIAS) issued by the Institute of Internal Auditors, as part of their *Professional Practices Framework* during the period of January 1, 2023 through December 31, 2025.
3. Our procedures included:
  - Reviewing the California Energy Commission's Audits, Investigations, and Program Review written policies and procedures.
  - Reviewing the California Energy Commission's Audits, Investigations, and Program Review internal monitoring procedures and reported results.
  - Reviewing a sample of audit and non-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 Energy Commission's Audits, Investigations, and Program Review internal quality management system was adequately designed and operating effectively to provide reasonable assurance of compliance with GAGAS for audit engagements during the period of January 1, 2023 through December 31, 2025, and conformance with the GIAS for assurance engagements, during the period of January 1, 2023 through December 31, 2025.

Sincerely,

*Paula Rivera*

Paula Rivera

Chief Auditor

California High-Speed  
Rail Authority



Alma Angelica  
Tadianman

Senior Internal Auditor

California Department of  
Tax and Fee  
Administration

*Randall Chiao*

Randall Chiao

Senior Management  
Auditor

California Department of  
Social Services

cc: Drew Bohan, Executive Director, California Energy Commission