

SAM – GENERAL OUTLINE OF PROCEDURES

AUDIT

7240

(Revised 06/2013)

Government Code section [8546.4](#) requires the California State Auditor's Office ([State Auditor](#)) to examine and report annually upon the general purpose financial statements included in the State Controller's Office ([SCO](#)) annual report to the Governor. The State Auditor may examine accounts and records, accounting procedures, and internal auditing performance as determined necessary in conducting the audit in accordance with the [Government Auditing Standards](#) published by the Comptroller General of the United States and the standards published by the [American Institute of Certified Public Accountants](#). In performing this annual audit and any other audit or investigation undertaken by the office, the State Auditor may examine all the financial records, accounts, and documents of any state department.

The Department of Finance ([Finance](#)) is responsible for coordinating and providing technical assistance to the internal auditors of state departments. In addition, Finance conducts audits of department accounts as often as the Director deems necessary and provides audit advisory services.

All audit activities of the State Auditor, the SCO, Finance, the internal auditors of the state departments, and independent public accountants are coordinated so that duplication of auditing effort may be minimized.