



ASSOCIATION OF INSPECTORS GENERAL

Advancing Professionalism, Accountability & Integrity

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May 13, 2026

Inspector General Amarik K. Singh
State of California
Office of Inspector General
10111 Old Placerville Road
Sacramento CA 95827

Dear Inspector General Singh,

The Association of Inspectors General (AIG) performed a Peer Review of the State of California (CA) Office of Inspector General (OIG) Audit Division (AD) at your request. The Peer Review Team (Team) evaluated the work of the AD covering January 1, 2023 through December 31, 2025. The Team performed the review during the week of May 11, 2026, which took place at your offices located 10111 Old Placerville Road, Sacramento, California. The Peer Review assessed the work of the AD for compliance with the *Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General* and the *United States Government Accountability Office (GAO) Government Auditing Standards* or Institute. These standards are consistent with the qualitative standards under which AD operated throughout the review period.

The two-person Peer Review Team consisted of the following individuals:

Team Leader	Flora Miller, AIG Peer Review Committee Chair Regional Investigator / Accreditation Manager Florida Department of Children and Families Office of Inspector General
Team Member	Chau Nguyen Chief Auditor Maryland Office of Inspector General for Health

On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion. It is the unanimous conclusion of the Team that AD met all relevant AIG and/or GAO standards for the period under review.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

Purpose

The Team conducted an independent, qualitative review of the operations of the AD focusing on compliance with agreed-upon standards.

Scope

The Peer Review covered AD operations, resulting work products, and related file materials chosen from closed audits for Calendar Years 2023, 2024, and 2025. The Peer Review's scope also covered AD's compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and CA OIG relationships and communications with outside agencies. For this last step, the Peer Review Team met with external stakeholders¹ with whom the CA OIG frequently work, or who are the recipients of CA OIG work products.

Method

The Peer Review Team generally followed the Peer Review/Qualitative Assessment Review Checklists developed by the AIG. These Checklists are based on the respective AIG and/or GAO Quality Standards. The Team also called upon their own professional experience as senior managers of various Offices of Inspector General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the Team requested information from AD, including but not limited to policy and procedures manuals, closed case logs, a list of issued reports, annual work plans, risk assessments, and a list of external stakeholders. The Team used this information to select the work products and related case materials that were ultimately reviewed.

On May 11, 2026, the Team held an entrance conference with you and your executive leadership, during which time we explained the Peer Review scope, methodology,

¹ The CA OIG was asked to provide a list of external stakeholders from which the Team randomly selected individuals for interviews.

limitations, and proposed schedule. During the week, the Peer Reviewers conducted their fieldwork through examination of the selected audit files. Peer Reviewers also interviewed staff from AD. Interviewees included Unit Supervisors and Auditors.

The Team also reviewed the personnel files of current AD employees and reviewed their Training and Continuing Education files, and all relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

Team members also met with you and with members of your executive leadership to gauge their involvement and interaction with AD.

- Chief Deputy Inspector General
- Assistant Chief Deputy Inspector General

The Team conducted all interviews in confidence and without any limitation on scope or time. Reviewers requested follow-up interviews and explanations, as well as any supplemental documentation, and CA OIG staff graciously accommodated the Team.

The Team also independently chose several external stakeholders to interview. Meetings were arranged between the Peer Reviewers and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included representatives from the California Department of Corrections and Rehabilitation:

- Steven Jimenez, Interim Chief Deputy Warden
- Anne Marie Nielsen, Deputy Director of Audits
- Chris Chambers, Director – Division of Correctional Policy Research and Internal Oversight

Finally, the Team held an exit conference with you and your executive leadership on May 13, 2026, during which time the Team shared its conclusion that the Audit Division fully met AIG and/or GAO standards. Team members provided you with our observations and opinions gathered during the review. During the exit conference, the Team elaborated on the observations made during the week of review that did not limit or qualify the opinion of the Peer Review but were shared with you and your leadership team as possible areas of consideration going forward. Throughout the week, we had productive discussions with CA OIG members (from the leadership to professional staff) regarding their positive experiences from past Peer Reviews and their affirming opinions about the Peer Review process.

As noted above, it is the unanimous conclusion of the Peer Review Team that the CA OIG Audit Division met all current and relevant AIG and/or GAO standards for the review period.

Inspector General Amarik Singh
Peer Review Opinion Letter
May 13, 2026

On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting that we conduct this review. On behalf of the Peer Review Team, we would like to acknowledge and thank Inspector General Amarik K. Singh, as well as your designee, Senior Management Auditor David Bohrer, for all of his efforts in the coordination and planning of this event and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the Team, we would like to recognize that in all of our interactions with your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the Peer Review Team, for which we wish to convey our sincerest thanks.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Yours truly,



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Flora Miller, AIG Peer Review Committee Chair / Team Leader
AIG Peer Review for State of California Office of Inspector General, May 2026

cc:

Chau Nguyen, AIG Peer Review for State of California Office of Inspector General, May 2026

Jodie Stickney, AIG Project Coordinator

Michael Castrilli, AIG Executive Director

Will Fletcher, AIG Board President