

**SAM – INFORMATION TECHNOLOGY
(California Technology Agency)**

ACCESS TO INFORMATION BY THE CALIFORNIA STATE AUDITOR

4806

(Reviewed 03/11)

Section 11734 (f) of the Government Code requires that procedures be published in SAM to allow the Auditor General in the conduct of his audit to use data in, or products of, state data processing information systems. Section 10527 of the Government Code provides that the Auditor General shall have access to, and authority to examine, records of any state agency. Section 10528 of the Government Code provides that the Auditor General shall examine and report annually upon the financial statements of the state and make special audits and investigations, including performance audits, of any state agency.

In order for the Auditor General to conduct these audits in an expeditious manner, any department operating a statewide information system shall, upon receiving a written request, allow the Auditor General "read only" access to any relevant data contained in the system's master files, transaction files, history files and/or other appropriate automated files.

The department operating the information system is authorized to require the Auditor General to reimburse it for any additional costs incurred as a direct result of the Auditor General's acquisition of data from the system.

It is the Auditor General's responsibility to check with the individual state entities to whom the information pertains to ensure that any data acquired under these provisions are accurate and up-to-date.

Any confidential information obtained by the Auditor General under these provisions shall remain confidential.

Statutory Provisions and Application