

SAM—AUDITING OF STATE AGENCIES

INTRODUCTION

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(Revised 09/13)

California state government employs a variety of audit resources to assist management in assuring that:

State assets are protected

Laws and regulations are followed

Financial and management information is reliable

Organizations and programs are operating effectively and efficiently

These audit resources include central audit organizations with statewide responsibilities, as well as internal auditors located within many state agencies.

The following acronyms and abbreviations are used throughout this section of the State Administrative Manual:

SAM	State Administrative Manual
Finance	Department of Finance
OSAE	Office of State Audits and Evaluations
State Auditor	California State Auditor
SCO	State Controller's Office
GC	Government Code
OMB	Federal Office of Management and Budget
FISMA	Financial Integrity and State Manager's Accountability Act

The following SAM sections describe the functions and responsibilities of the various audit resources within state government. These sections do not cover revenue/tax auditors.