

SAM—ORGANIZATION FOR FISCAL MANAGEMENT

CALIFORNIA STATE AUDITOR'S OFFICE

7380

(Revised 06/13)

The California State Auditor's Office ([State Auditor](#)) was created in 1993 and serves as the state's independent external auditor. To assure its independence, the law frees the State Auditor from the control of the executive and legislative branches. The State Auditor promotes the effective and efficient administration and management of public funds and programs by providing independent, nonpartisan, accurate, and objective assessments of California government's financial and operational activities.

The State Auditor responsibilities are to provide the following:

1. Independent audits of the programs and fiscal operations of state government (see SAM section [7240](#) for further information).
2. Objective information to the Legislature, Governor, and other interested parties about the state's financial condition.
3. Identifies statewide issues or specific government entities as a high risk for waste, fraud, abuse, and mismanagement.
4. Administers the [California Whistleblower Protection Act](#) which has broad authority to perform investigations into allegations of improper governmental activities by governmental employees.