



# HIGH RISK LOCAL GOVERNMENT *Audit Process*

The California State Auditor's Office conducts its work adhering to strict industry standards. All audits are conducted independently and free of conflict of interest or impairment. Internal quality controls ensure that fieldwork and reporting standards are followed and all staff are professionally trained and required to meet continuing education requirements.

The following flowchart outlines the protocols the California State Auditor will follow to determine whether a local government agency is at high risk, as authorized in the Government Code section 8546.10.



If the local agency is designated as high risk, it must provide written updates regarding its progress implementing its corrective action plan every six months after the report is issued. We will remove the high-risk designation when the agency has taken satisfactory corrective action.