

April 5, 2016

2016-001

Brian P. Kelly, Secretary  
California State Transportation Agency  
915 Capitol Mall, Suite 350 B  
Sacramento, California 95814

Dear Mr. Kelly:

The California State Auditor (state auditor) is responsible for the annual financial and compliance audit of the State of California. California Government Code section 8546.3 requires the state auditor to examine and report annually upon the financial statements otherwise prepared by the executive branch of the state in compliance with generally accepted accounting principles. This audit will include selected transactions and accounts maintained by the California High-Speed Rail Authority for fiscal year 2015–16.

California Government Code section 8545.2 gives the state auditor complete access to all records and property of state agencies; public entities including any city, county, and school or special district; and private entities or persons to the same extent that employees of state agencies and public entities have access to these records. However, we assure you that the state auditor respects the legal confidentiality of these records and will not publicly release them when legal restrictions prohibit such release.

The audit will be under the supervision of Theresa Farmer, Mike Tilden, and Nicholas Kolitsos, project managers. We will contact Paula Rivera, Senior Management Auditor, to arrange an opening conference. If you have any questions during the review, please do not hesitate to contact me.

Sincerely,



JOHN F. COLLINS II, CPA  
Deputy State Auditor

cc: Michael R. Tritz, Deputy Secretary, Audits and Performance Improvement,  
California State Transportation Agency  
Dan Richard, Chair, California High-Speed Rail Authority  
Jeff Morales, Chief Executive Officer, California High-Speed Rail Authority  
Paula Rivera, Senior Management Auditor, California High-Speed Rail Authority