

System Review Report

June 29, 2011

To the Director of the State of Oklahoma Department of Central Services:

We have reviewed the system of quality control for the performance auditing practice of the State of Oklahoma Department of Central Services Auditing Unit (the Unit) in effect for the year ended June 30, 2010. Our peer review was conducted in accordance with the Standard for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The Unit is responsible for designing a system of quality control and complying with it to provide the Unit with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the Unit's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under Government Auditing Standards.

In our opinion, the system of quality control for the performance auditing practice of the State of Oklahoma Department of Central Services Auditing Unit in effect for the year ended June 30, 2010, has been suitably designed and complied with to provide the Unit with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The Oklahoma Department of Central Services Auditing Unit has received a peer review rating of *pass*.

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