

2017-112 AUDIT SCOPE AND OBJECTIVES

Los Angeles Homeless Services Authority

The audit by the California State Auditor will provide independently developed and verified information related to the administration of public funds by the Los Angeles Homeless Services Authority (authority), and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review and evaluate the authority's methods for processing applications for public funding during the most recent three fiscal years and do the following:
 - a. Identify by program the number of applications the authority received, reviewed, approved, denied, or deemed deficient. For those applications that were denied or deemed deficient, identify the reasons for denial or deficiency.
 - b. Determine the consistency of the review of applications for the Housing and Urban Development Continuum of Care (CoC) program and other similar programs across the eight service planning areas. If there is significant variation in the approval process between service planning areas, determine the cause.
 - c. Assess the authority's practices for communicating and publicizing its criteria for approving or denying applications. Determine whether the process is transparent.
3. Review and evaluate the authority's methods for calculating and distributing public funding. Determine whether the authority's methods are consistent with relevant laws, regulations, and policies. For a selection of approved applications for public funding, determine whether the authority's distribution complied with the authority's methods for calculating and distributing public funds.
4. Determine the total amount of public funding and CoC program funding the authority distributed to the eight service planning areas. Analyze these amounts in relation to each service area's per-capita homeless population or other relevant measurement. If there is significant variation in funding levels between service planning areas, determine the cause.
5. Research best practices for the administration of public funding for homeless services and determine whether the authority should implement any alternative structures or processes.
6. Review and assess any other issues that are significant to the audit.