

2019-108 AUDIT SCOPE AND OBJECTIVES

Sacramento City Unified School District—Financial Issues

The audit by the California State Auditor will provide independently developed and verified information related to the Sacramento City Unified School District (district). The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine the scope of the district's short-term and long term financial problems.
3. Review the district's revenues, expenditures, and budget projections for the last five years to determine the following:
 - (a) Which actions that the district took or failed to take were the primary causes of its current financial crisis.
 - (b) Which of the district's key decisions caused the financial crisis, who made those key decisions, and why were those decisions made.
 - (c) Whether the district took reasonable actions to reduce its budget shortfalls.
 - (d) What the district needs to do to resolve both the immediate financial crisis and the root causes of the crisis.
4. Determine what financial or budgeting practices the district needs to improve to avoid this situation in the future.
5. Evaluate the recommendations made by the Sacramento County Office of Education and the district's response to those recommendations.
6. Determine what the district is doing in the short run to minimize the budget reductions impact on its students.
7. Review and assess any other issues that are significant to the audit.