

2019-127 AUDIT SCOPE AND OBJECTIVES

San Diego Air Pollution Control District

The audit by the California State Auditor will provide independently developed and verified information related to the San Diego Air Pollution Control District (air pollution 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. Review and evaluate the procedures and processes that the air pollution district used in making key environmental and public health decisions during the four most recent fiscal years.
3. Review San Diego County's (county) budget, financial statements, and other documentation for the past four fiscal years and determine the following:
 - (a) The revenues and expenditures within the general categories used by the air pollution district.
 - (b) Significant revenue and expenditure items for each fiscal year.
 - (c) The rationale for significant changes in revenues and expenditures during the four years.
 - (d) The rationale for items included in the air pollution district's budget.
 - (e) The annual cost of facility inspections, enforcement, equipment fees, and related costs compared to permit fee revenue.
4. Review and evaluate a selection of timesheets and associated documentation for air pollution district staff to determine the extent to which staff's time is being used for activities related to the district's responsibilities and mission. To the extent possible, determine whether staff provided support for activities in the land use and environment group outside of the scope of the responsibilities of the air pollution district. If staff provided such support, determine the funding source.
5. Review the county's budgeting process as it relates to the air pollution district to determine the following:
 - (a) How the air pollution district prepares and documents its budget.
 - (b) For the past four fiscal years, whether there is an overlap in revenues and expenditures between the air pollution district budget and other county departments.
6. Determine whether the air pollution district has applied for any grants in the previous four fiscal years. For those grants awarded, determine amounts the district has received and review a selection to determine compliance with key terms of the grants.

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7. Review the air pollution district's and county's outreach efforts to solicit public input related to its management of air quality programs. Compare those efforts to those of a selection of other large air pollution districts in California, and also determine the following:
 - (a) Whether the staff conducting the outreach have appropriate qualifications.
 - (b) The methods used to inform communities about pending permits and enforcement actions in their area.
 - (c) Whether the district has staff or other resources to engage with the public in each of the most commonly spoken languages in the county.
 - (d) The capability of the air pollution district to accept and respond to public inquiries and complaints during business and non-business hours.
 - (e) The average length of time it takes for the district to respond to an inquiry or complaint.
 - (f) The frequency with which the district held public meetings in the past four fiscal years and, for a selection of meetings, whether they comply with open meeting laws.
8. Review and assess any other issues that are significant to the audit.