

## **2020-102 AUDIT SCOPE AND OBJECTIVES**

### **Alameda, Fresno, and Los Angeles County Sheriff Offices— Realignment Fund Spending**

The audit by the California State Auditor will provide independently developed and verified information related to realignment fund spending by the Alameda County Sheriff's Office, the Fresno County Sheriff's Office, and the Los Angeles County Sheriff's Department. 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. For fiscal years 2010–11 through 2019–20, review the three counties' jail population data and determine the following:
  - a) Each county's total jail population prior to realignment through the present.
  - b) Any trends in jail population at each of the counties, including inmate racial and ethnic makeup, and inmate deaths by category.
3. For fiscal years 2011–12 through 2019–20, review county realignment fund revenue and expenditure data and determine the following:
  - a) The annual amount of realignment funding each county received, including funding directed to the county sheriff's office and other relevant departments.
  - b) Whether the counties have made any projections of future realignment funding.
  - c) Each county sheriff's office's annual expenditures, including total realignment expenditures, and the extent of any surplus or deficit for each fiscal year.
  - d) The major categories of realignment expenditures at each county and the county sheriff's office—including categories such as enforcement, treatment, and jail operations.
  - e) Whether these expenditures are consistent with realignment requirements. If not, determine the reasons
4. Review and evaluate each county's policies, procedures, and practices for implementing prison realignment financial requirements, and determine best practices and other opportunities to improve financial accountability, transparency, and oversight.
5. To the extent possible, determine the impact of realignment on each county's jail population, jail staff, enforcement personnel, and surrounding communities.
6. Review and assess any other issues that are significant to the audit.