

2021-616 AUDIT SCOPE AND OBJECTIVES

State High Risk – Federal COVID-19 Funding – Coronavirus Emergency Supplemental Funds

The audit by the California State Auditor will provide independently developed and verified information related to the Board of State and Community Corrections' (Community Corrections) administration of federal COVID-19 funding received for the Coronavirus Emergency Supplemental Funds (CESF) program. The CESF program provides grant funding for law enforcement activities to prepare for, prevent, and respond to the coronavirus pandemic. 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 whether Community Corrections' grant award process for CESF funding aligns with state and federal requirements, and whether its approval of CESF grant awards was transparent and equitable.
- 3) Identify any delays in Community Corrections' process of awarding CESF grant funds, the reason for the delays, and the impact any delays may have had on potential applicants or awardees.
- 4) Determine whether Community Corrections' monitoring process is sufficient to ensure that grant awardees spend CESF funds for their intended purpose and that awardees do not use CESF funds to supplant other funding sources.
- 5) Review and assess any other issues that are significant to the audit.