

2025-122 AUDIT SCOPE AND OBJECTIVES

Riverside Unified School District—STEM Center

The audit by the California State Auditor will provide independently developed and verified information related to oversight and management of the STEM Education Center project by the Riverside 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. Assess whether the district Board of Directors (board) complied with applicable state laws and regulations when making decisions related to the STEM Education Center project by determining the following:
 - (a) Whether the board approved the STEM Education Center project and, if so, did the approval process comply with all legal and regulatory requirements, and was the approval completed in a process that allowed public scrutiny and feedback.
 - (b) To the extent possible, evaluate the board's conflict of interest policies and determine whether the board's members complied with those policies and existing legal requirements when considering the STEM Education Center project.
3. Assess whether the district complied with applicable state laws and regulations for using Measure O funds by performing the following:
 - (a) Identify the projects that the district originally approved for Measure O funding and determine whether the district's process for determining eligible projects has complied with all applicable laws and other requirements.
 - (b) Determine whether, at any time, the district changed the projects that Measure O could fund and whether it complied with applicable laws and other requirements in doing so.
4. Identify the amount of Measure O bond funding allocated to and already spent on the STEM Education Center project.
5. Determine whether the most recent draft or executed property lease between the district and the University of California, Riverside provides transparency and protects the district by doing the following:
 - (a) Evaluate the key terms and conditions of the property lease in relation to any comparable lease terms and conditions or relevant best practices.
 - (b) Determine whether the district complied with applicable state laws to ensure transparency, including making the terms of the lease publicly available.
 - (c) To the extent possible, evaluate any planning conducted by the board to assess additional lease options should the current lease agreement be terminated.
6. Review and assess any other issues that are significant to the audit.