

## 2026-106 AUDIT SCOPE AND OBJECTIVES

### Orange County Board of Education—Public Administration Oversight

The audit by the California State Auditor will provide independently developed and verified information related to the public administration practices of the Orange County Board of Education (OCBE). The audit's scope will include, but will not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review the actions and activities of the OCBE that have been the subject of public attention over the past five years and, for a selection of those actions and activities, perform the following:
  - (a) Assess whether the OCBE's governance and policy decisions comply with applicable federal and state civil rights laws, including Title VI, Title IX, the Individuals with Disabilities Education Act, and related nondiscrimination requirements.
  - (b) Determine whether the OCBE adhered to applicable laws and regulations, including the Ralph M. Brown Act, Public Records Act, Political Reform Act, and other transparency requirements.
  - (c) To the extent possible, assess the effect of the OCBE's actions on student outcomes, including disparate impacts affecting protected student populations.
3. Assess whether the OCBE's use of public resources in the administration of a selection of its policies, programs, and expenditures during the past five years complied with key applicable laws, grant requirements, and program goals.
4. Assess whether a selection of the OCBE's contracts complied with applicable laws, regulations, and best practices relating to competitive bidding, conflict of interest, and oversight of deliverables, particularly for professional services, legal counsel related to litigation, and consulting contracts.
5. Review the OCBE's litigation activity since 2019, including the authorization, purpose, and costs of lawsuits and settlements. Evaluate whether a selection of the OCBE's decisions to litigate were fiscally prudent, aligned with the OCBE's governance responsibilities, and were supported by adequate cost-benefit analyses.
6. Review the OCBE's charter school approval and oversight processes and do the following:
  - (a) Determine whether the OCBE's authorizing processes for charter schools meet legal requirements and are rigorous enough to ensure the likely success of the charter schools they authorized.
  - (b) Assess whether the OCBE's oversight and monitoring of the financial information for charter schools are adequate and meet state requirements and best practices.
  - (c) For a selection of its recently approved charter schools, evaluate the adequacy of the OCBE's academic oversight of charter schools.

7. Review the OCBE's handling of employee complaints, retaliation allegations, and whistleblower disclosures to determine compliance with state whistleblower protection laws and whether internal reporting mechanisms function effectively.
8. Review and assess any other issues that are significant to the audit.