

## **2026-109 AUDIT SCOPE AND OBJECTIVES**

### **University of California—Library Resources**

The audit by the California State Auditor will provide independently developed and verified information related to the library resources within the University of California (UC) system. The audit's scope will include, but not be limited to, the following activities for a selection of three UC campuses:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. For each of the selected campuses, review library budgets and related financial information for the past five fiscal years to calculate the amounts campus libraries budgeted and spent to meet instruction and research needs. As part of this calculation, determine the following:
  - (a) The sources of library funding, including restricted and unrestricted funds and private sources.
  - (b) Whether a correlation exists between student enrollment and library budgets.
  - (c) The extent to which any Academic Senate budget recommendations affect library budgets.
  - (d) The indirect rate pass-through for libraries and related services and how the campus administers allocations in its budget.
3. For each of the selected campuses, review the standards and rubrics used to determine library staffing levels for its positions, including library administrators, academic appointees, and other staff. As part of this review, determine the following:
  - (a) How libraries use information about the academic needs of departments for instruction and research to calculate staffing levels.
  - (b) How libraries use information about the needs of the community to calculate staffing levels.
  - (c) The data that library administrators use to make decisions about library organizational structures and resource allocation.
  - (d) The extent to which libraries consider feedback from the Academic Senate when determining library organizational structures.
4. For each of the selected campuses, and to the extent necessary systemwide, evaluate the steps libraries have taken to control costs. As part of this review, perform the following:
  - (a) Determine whether campus libraries have calculated the costs and benefits of adopting vendor platforms and outsourcing services and, if so, evaluate their efforts to do so.
  - (b) Evaluate efforts in utilizing the California Digital Library and other centralized bodies to control costs for licensed content.
5. Determine how the selected campuses communicate information and decisions regarding library operations, including budgets, to library stakeholders. Evaluate the extent to which campuses make decisions transparently and after adequate opportunity for stakeholder input.

6. Review and assess any other issues that are significant to the audit.