

## **2026-120 AUDIT SCOPE AND OBJECTIVES**

### **Board of State and Community Corrections—Proposition 47 Grant Administration**

The audit by the California State Auditor will provide independently developed and verified information related to the Board of State and Community Corrections' (BSCC) administration of Proposition 47 grants. 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 a selection of Proposition 47 grantees, determine their effectiveness at reducing recidivism among program participants and determine the extent to which the selected grantees are achieving their other programmatic aims, such as treatment for substance use disorder, mental health treatment, housing assistance, and job training.
3. Determine whether BSCC's oversight and monitoring of the Proposition 47 grant program is sufficient to ensure grantees' compliance with program requirements, including the pass-through of funds to community-based providers.
4. Review and assess any other issues that are significant to the audit.