**2026-048 AUDIT SCOPE AND OBJECTIVES**
**California Governor's Office of Emergency Services —Next Generation 911 System**

The audit by the California State Auditor will provide independently developed and verified information related to the California Governor's Office of Emergency Services' (Cal OES) effort to develop and implement the Next Generation 911 System. 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 and evaluate Cal OES's justification for adopting a regional implementation approach for the Next Generation 911 system instead of a statewide or alternative approach.

3. Evaluate the role of the State 911 Advisory Board in deciding upon the original regional approach. Additionally, determine and assess the level of involvement of the State 911 Advisory Board in subsequent planning and implementation efforts.

4. Determine the extent to which Cal OES sought and incorporated input from local dispatch centers to understand their needs and operational challenges in both the original regional and subsequent planning and implementation efforts. Additionally, assess whether Cal OES adequately involved the Department of Technology in both the original regional and subsequent planning and implementation efforts.

5. Evaluate the bidding and contracting processes in which Cal OES engaged to award contracts to vendors in developing the original regional network system and subsequent implementation efforts to determine the following:

    a. Whether Cal OES followed existing laws, regulations, and policies during the bidding and contracting process.

    b. Whether the evaluation criteria that Cal OES used sufficiently considered vendor qualifications, readiness, and performance.

6. Determine when Cal OES identified significant challenges and deficiencies during the original regional implementation efforts—including the specific nature of those challenges—and evaluate Cal OES's relevant decisions following its identification of these challenges.

7. Determine whether Cal OES's new implementation efforts will address the challenges that occurred during its original regional implementation effort and address any existing implementation barriers and risks, such as cybersecurity gaps. Additionally, to the extent possible, determine the extent to which existing infrastructure can be used for future implementation efforts.

8. Determine the total cost of Cal OES's Next Generation 911 project. To the extent possible, determine how much of this cost was supported by the surcharge revenue for intrastate telephone and prepaid mobile communications and voice over internet protocol services, and whether Cal OES used those funds in accordance with state law.

9. To the extent possible, review other states' implementation of NextGen 911 systems to identify potential best practices that focus on increasing system reliability and redundancy, ensuring effective and ongoing oversight, and reducing cost.

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