

## **2014-108 AUDIT SCOPE AND OBJECTIVES**

### **California State Board of Equalization—Cost of Facility Repairs**

#### **AUDIT SCOPE AND OBJECTIVES**

The audit by the California State Auditor will provide independently developed and verified information related to the California State Board of Equalization's (BOE) costs to house its employees and repair and maintain its offices at various locations throughout Sacramento and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine and assess, to the extent possible, any actions taken by the State Government Operations Agency (State Government Operations), the California Department of General Services (DGS), and BOE to address the following:
  - a. The total investment the State would have to make to repair failing components in the building at 450 N Street necessary to maintain employee and public health and safety levels, and the time frame for those investments to be made.
  - b. The potential loss of worker productivity, which would result from temporarily relocating employees in the building at 450 N Street during the course of repairs.
  - c. The costs and benefits of maintaining the current spatial configuration of the building at 450 N Street and the BOE satellite facilities, compared to costs and benefits of housing all BOE employees in one consolidated facility.
  - d. The extent to which proposals for housing BOE employees involving public-private partnerships have been considered, and whether those proposed partnerships would result in a cost savings to the State.
3. To the extent possible, determine whether State Government Operations, DGS, or BOE has assessed whether the repair process may impact the collection of state tax revenues.
4. Determine whether the BOE has projected its staffing level over the next 15 years. If not, use available data to estimate that projected growth in staffing levels.
5. Review and assess any other issues that may be significant to the audit.