

2014-124 AUDIT SCOPE AND OBJECTIVES

California's Alternative Energy and Efficiency Initiatives

The audit by the California State Auditor will provide independently developed and verified information related to the California Solar Initiative (CSI) program and the Clean Air Vehicle (CAV) decals program, 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. For the most recent three-year period, for both the CSI program and the CAV decals program, determine the following:
 - a. The extent to which the goals and objectives of the programs are being achieved.
 - b. How much the programs have cost the State compared to the benefits derived.
 - c. The geographic locations where expenditures or exemptions were provided and the locations where the benefits were received under the CSI program.
 - d. For the CAV decal program, determine the geographic locations of where the decals were issued and, to the extent possible, provide a demographic breakdown of the recipients by age, race, gender, and income level.
 - e. Whether the incentives received through both programs were utilized equally across the State, both in terms of geographic location and, to the extent possible, demographic characteristics.
3. Review and assess any other issues that are significant to the audit.