

2015-116 AUDIT SCOPE AND OBJECTIVES

Irvine City Council's Audit Subcommittee

The audit by the California State Auditor will provide independently developed and verified information related to the Irvine City Council's Audit Subcommittee's (audit subcommittee) performance, 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 whether the forensics firm Hagan, Streiff, Newton & Oshiro, Accountants, PC (forensics firm) and the law firm of Aleshire & Wynder LLP (law firm) conducted their reviews in accordance with applicable audit standards and industry best practices when developing the January 2014 report and subsequent reports. In addition, determine whether any transfer of audit responsibilities related to the review complied with these guidelines and standards.
3. Determine whether the process for selecting the accountants, attorneys, and private judge involved with the investigation and audit complied with applicable laws, regulations, and policies.
4. Determine how the audit subcommittee publicly characterized the nature of the forensics firm's and the law firm's work.
5. Determine whether the Irvine City Council (city council) and the audit subcommittee conducted the review in a transparent and open manner. For example, determine whether open-meeting laws were followed.
6. Determine whether the audit subcommittee's and city council's use of government subpoena power complied with applicable laws, regulations, and policies.
7. Determine whether state funds were used for this review, and, if so, were these funds used appropriately.
8. To the extent possible, determine whether discussions took place between the audit subcommittee, attorneys, and auditors to time the public release of their reports and depositions to occur just prior to upcoming city and/or state elections.
9. Determine whether individuals or companies who raised concerns about the accuracy of the January 2014 report and/or subsequent reports were afforded whistleblower protections, if applicable.
10. Review and assess any other issues that are significant to the audit.