The audit by the California State Auditor will provide independently developed and verified information related to the expenditure of state funds for in-home supportive services (IHSS) allocated to four counties selected by the California State Auditor, including a cross-section of large, small, rural, and urban counties with geographic diversity. 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. Analyze the counties’ expenditures of IHSS funding, including the counties’ costs to administer IHSS and the amount of funds paid for providers’ wages and benefits. Also, determine whether counties are spending all IHSS funding each year.

3. Determine whether each county uses IHSS funding for anything other than provider wages and benefits and county administrative costs. If so, assess the rationale for other uses.

4. Identify trends in the number of IHSS providers and recipients within each county. Assess whether each county has a shortage of providers given the hours of IHSS authorized for recipients.

5. Determine the average minimum wage of each county and compare it to the average wage rate for providers in each county. To the extent possible, determine the cost of living within each county and compare that to the average provider wage rate in that county.

6. Identify and assess the biggest challenges to increasing IHSS provider wages within each county.

7. Determine the costs incurred by each county to recruit and provide training to new IHSS providers.

8. To the extent possible, determine what challenges exist for IHSS recipients—including, but not limited, to those without family support—when hiring and retaining providers. Specifically, assess the effect of wages on hiring and retention.

9. Determine how long it takes for new providers, on average, to receive their first timesheet. To the extent possible, assess the impact that this timeline has on hiring and recruiting new non-family IHSS providers.

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