

2024-115 AUDIT SCOPE AND OBJECTIVES

Division of Occupational Safety and Health—Oversight and Enforcement

The audit by the California State Auditor will provide independently developed and verified information related to the oversight and enforcement efforts of the Division of Occupational Safety and Health (Cal/OSHA). 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. To the extent data are available, review Cal/OSHA's complaint process to determine the following for the most recent five years:
 - (a) The number of workplace complaints that Cal/OSHA received.
 - (b) The nature of the complaints Cal/OSHA received.
 - (c) The employers or the industry types against which workers filed complaints.
 - (d) The demographics, including race or ethnicity, age, gender, and immigration status, of the workers making complaints.
 - (e) The number of workplace complaints that Cal/OSHA investigated.
 - (f) The number of complaints Cal/OSHA investigated that resulted in a citation and whether a fine was assessed, the number of resulting fines for which some amounts were collected, and the proportion of the amount of fines assessed and amount of fines collected.
 - (g) The average amount of fines assessed and collected.
 - (h) The average time from the receipt of a complaint to initiating an investigation and to closing the complaint.
3. To the extent data are available, review and assess Cal/OSHA's process for investigating complaints by performing the following:
 - (a) Review how Cal/OSHA determines which cases to investigate, including how it determines which cases will receive an investigation by letter and which will undergo onsite investigation.
 - (b) For a selection of complaints that were not investigated, determine the validity of Cal/OSHA's reasoning.
 - (c) For a selection of complaints that it did investigate, determine whether Cal/OSHA followed its process for investigation and the reasons for any delays.
4. To the extent data are available, review and assess Cal/OSHA's process for reducing fine amounts and identify how often during the most recent five years employers successfully negotiated a fine amount reduced from the original amount.

5. Review and assess whether the current fine amounts serve as an effective tool to encourage greater compliance with health and safety laws by performing the following:
 - (a) Review how Cal/OSHA determines the amount of the fine.
 - (b) Using available data, identify the number of employers with repeat complaints and fines.
 - (c) Determine whether employers with repeat complaints and fines paid the full amounts of fines.
6. Review Cal/OSHA's staff vacancies to determine the following:
 - (a) The number of staff positions authorized for the most recent fiscal year and the related budget.
 - (b) The number of positions that are vacant and the related budget.
 - (c) Whether Cal/OSHA used for other purposes the funds budgeted for vacant positions.
7. Review and assess any other issues that are significant to the audit.