

2024-116 AUDIT SCOPE AND OBJECTIVES

Department of Public Health—Office of AIDS

The audit by the California State Auditor will provide independently developed and verified information related to the Office of AIDS (OA) within the California Department of Public Health. 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. Determine whether OA has fully corrected past audit findings and implemented relevant recommendations made over the past five years and identify the following:
 - (a) Whether the OA has implemented improved procedures for monitoring and overseeing financial transactions with contractors and, if so, how these new procedures have made transactions more efficient and secure.
 - (b) Whether any deficiencies have been uncovered with these new procedures and, if so, any additional steps the OA has taken to address them.
3. Identify and evaluate the OA's oversight efforts to ensure that allocations to health jurisdictions and community-based-organization (CBO) services are being spent appropriately and directly on activities and services related to HIV/AIDS, and to the extent possible, perform the following:
 - (a) Identify and evaluate the factors the OA uses to determine the amount that a health jurisdiction or CBO will receive.
 - (b) Determine how the OA measures whether a health jurisdiction or CBO is efficiently using its allocation.
4. Evaluate OA's enforcement process or mechanism as it relates to health jurisdictions and CBOs in the following instances:
 - (a) When there are deficiencies found in the use of allocations, including any consequences the OA imposed.
 - (b) When health jurisdictions and CBOs do not adequately deliver services.
 - (c) When the OA has terminated allocations to a CBO. Determine the extent to which terminations occur, the OA's reasoning for doing so, and whether the OA can consider a terminated CBO as a partner in the future.
5. Determine whether funds are being used appropriately for outreach and education activities by doing the following:
 - (a) To the extent practical, determine whether CBOs appropriately target outreach and education activities to maximize impact in vulnerable communities.

- (b) Determine whether the OA sufficiently coordinates with health jurisdictions and CBOs to inform individuals about the benefits and services that the OA supports.
- 6. Determine whether the OA's allocation methodology for the HIV Surveillance Program is equitable.
- 7. Within the HIV Care Branch, identify the utilization rates for each service provided under the Housing Plus Project (HPP) for beneficiaries in the three counties where it is available (Kern, San Joaquin, and Santa Clara). Identify the OA's methodology for selecting the three counties.
 - (a) To the extent possible, determine how the OA collects, reviews, and uses the results of this program.
 - (b) Determine whether the OA has implemented sufficient controls and oversight to ensure that only eligible beneficiaries participate in HPP.
- 8. To the extent possible, identify and evaluate the oversight and responsibilities the California Planning Group (CPG) has in coordinating state programs, services, and activities relating to HIV/AIDS. Determine whether the CPG can strengthen or improve its functions.
- 9. Conduct a survey of health jurisdictions and CBOs regarding matters as determined appropriate by the State Auditor, including ways the jurisdictions believe the OA could improve and the biggest challenges that affect delivery of OA services or programs. Follow up with the OA and related parties, if necessary.
- 10. Review and assess any other issues that are significant to the audit.