

Table B
Audit Objectives and the Methods Used to Address Them

AUDIT OBJECTIVE	METHOD
<p>1 Review and evaluate the laws, rules, and regulations significant to the audit objectives.</p>	<p>Reviewed and evaluated state and federal laws and regulations, including NAGPRA and CalNAGPRA.</p>
<p>2 Determine whether the university's plans for compliance with NAGPRA and CalNAGPRA are sufficient for the timely and respectful return of all remains and cultural items.</p> <p>a. Evaluate the university's efforts to overcome potential barriers to the timely return of remains and cultural items to tribes, including the size of campus collections and recent updates to NAGPRA's regulations.</p> <p>b. Determine the amount of funding the Office of the President has provided to campuses and tribes to facilitate repatriation, and whether the Office of the President's funding approach ensures adequate funding for NAGPRA and CalNAGPRA compliance.</p>	<ul style="list-style-type: none"> • Evaluated the guidance the Office of the President has issued to campuses regarding repatriation plans and the 2024 updates to NAGPRA's regulations. • Evaluated the university's response to the 2024 updates to NAGPRA's regulations and its efforts to inform tribal stakeholders about the impact of these updates on repatriation. • Reviewed campus repatriation plans to evaluate their effectiveness in identifying and planning to overcome barriers to repatriation. • Evaluated the Office of the President's oversight of and actions taken to ensure that campus planning is effective and campus performance is monitored. • Reviewed campus annual budgets and related budget documentation to determine the amount of funding the Office of the President provided each campus since fiscal year 2022–23. • Assessed the Office of the President's oversight and controls for ensuring that campuses consistently and adequately fund their NAGPRA efforts. • Assessed the university's approach to providing financial assistance to tribes. Reviewed documentation of the costs campuses are covering for tribes and determined the amount of tribal funding each campus provided in fiscal year 2023–24.
<p>3 Evaluate the university's progress in achieving full repatriation and the amount of work it must still complete. In doing so, determine the following:</p> <p>a. The university's progress in locating, inventorying, and consulting with tribes about collections that are potentially eligible for repatriation under NAGPRA.</p> <p>b. The known number of remains and cultural items under the university's control, and the total number of remains and cultural items the university has returned to tribes.</p> <p>c. The total number of completed repatriations since the conclusion of our previous audit of the university and the rate at which the university has returned collections to tribes.</p>	<ul style="list-style-type: none"> • Analyzed collections data at the four campuses we reviewed to estimate the size of each campus's collection, as well as their progress in inventorying and returning these collections to tribes. • Reviewed notices to the <i>Federal Register</i> and campus documentation to determine the total number of completed repatriations since our previous audit and the rate at which campuses have returned collections to tribes. • Analyzed the Office of the President's public reporting on the university's collection sizes. • Reviewed guidance the Office of the President issued to campuses regarding locating previously unreported holdings and assessed campus efforts to proactively search for undiscovered collections. • Reviewed biannual reports, campus repatriation plans, and other campus documentation to assess campus efforts to locate unreported collections and care for known collections.
<p>4 Review the university's compliance with requirements in NAGPRA and CalNAGPRA. Specifically, determine whether the university has met requirements regarding:</p> <p>a. Provisions governing the repatriation process.</p> <p>b. Updated inventories and summaries required through recent updates to NAGPRA's regulations.</p> <p>c. Consultation requirements with California tribes required by CalNAGPRA.</p>	<ul style="list-style-type: none"> • Reviewed a total of 10 repatriation claims from among the four campuses that occurred from November 2022 through November 2024 to determine whether these campuses followed key requirements in NAGPRA and CalNAGPRA. • Interviewed campus staff to determine how campuses ensure that they adhere to tribal preferences during the summary and inventory process, and to determine campus plans for fulfilling new inventory and summary requirements established by the 2024 revisions to NAGPRA's regulations. • Evaluated whether the four campuses we reviewed are adhering to key requirements in the systemwide policy for the storage of their NAGPRA collections by selecting key requirements for review and then requesting documentation from the campuses to determine whether they have complied with these standards. • Visited and visually inspected the collections spaces at Riverside and San Diego to verify these campuses were securely storing their NAGPRA collections.

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5 To the extent possible, obtain the perspective of tribal representatives who have worked with the university on the consultation and repatriation process.	Interviewed three tribes regarding the university's responsiveness to tribal concerns and barriers preventing consultation and repatriation.

Source: Audit workpapers.