Table E
Audit Objectives and the Methods Used to Address Them

	AUDIT OBJECTIVE	METHOD
1	Review and evaluate the laws, rules, and regulations significant to the audit objectives.	Reviewed and evaluated the laws, rules, and regulations significant to the audit objectives.
2	Determine the current condition of CIM and its infrastructure by doing the following: a. Identify any of CIM's formal or informal efforts to conduct a facilities condition assessment. b. Determine the extent to which CIM has a backlog of maintenance needs. c. Identify the results of any recent independent inspections or evaluations of CIM's infrastructure.	• Interviewed staff to identify any formal or informal efforts to conduct a facility condition assessment. • Obtained and analyzed data from CDCR's maintenance tracking system to evaluate the extent of CIM's maintenance backlog. • Interviewed staff to gather perspective on CIM's maintenance backlog and inaccurate work order tracking data. • Reviewed findings and recommendations from OIG's 2008 report and CDCR consultant's 2019 report on CIM's infrastructure to determine the most recent assessments of CIM's condition and what actions have been taken since to address identified deficiencies. • Reviewed findings and corrective actions from 2024 and 2025 security audits and environmental health surveys to determine the number of maintenance or infrastructure-related findings and the corrective actions taken to address them.
3	Review the allocation and use of CDCR funds at CIM from fiscal years 2020–21 through 2024–25, including general fund expenditures, maintenance budgets, and emergency repair funds, and assess the following: a. Whether funding from CDCR has been adequate to maintain minimum safety and habitability standards. b. The extent to which CIM has deferred any maintenance or facility upgrades, and if so, the rationale for those decisions. Additionally, determine whether there are any legal, environmental, or regulatory barriers that have impeded the CIM's repair or renovation of its facilities.	• Interviewed CDCR staff and reviewed department documentation and state budgets to identify the amount of funding provided to CDCR to maintain and upgrade its institutions' infrastructure, and how those funding streams may be used. • Reviewed federal and state law to identify safety and habitability standards for correctional institutions. • Reviewed CIM's backlogged general maintenance projects and its deferred special maintenance requests to determine the extent of CIM's unresolved infrastructure maintenance issues. • Reviewed assessments of CIM's infrastructure and interviewed incarcerated individuals at CIM to determine the extent to which CIM's unresolved infrastructure maintenance issues affected safety and habitability standards. • Interviewed CDCR staff to identify its methodology for prioritizing special repair projects for funding. • Interviewed CDCR and CIM staff to identify any barriers or limitations they face when completing infrastructure projects at CIM. • Reviewed CDCR's Master Plan Annual Reports to identify legal, regulatory, or environmental impediments to completing infrastructure projects at CIM.
4	To the extent possible, evaluate the operational impacts of any identified deteriorating infrastructure on incarcerated housing, access to health care and rehabilitation programs, staffing levels, or the frequency of security incidents.	• Judgmentally selected 34 work orders from Tririga related to housing, health care, and rehabilitation based on their description and the urgency of the needed repair to ensure the selection included a variety of categories, and prioritized those with the greatest impact. Reviewed documentation for these work orders and interviewed staff to determine the impact of infrastructure issues in these areas. • Interviewed the incarcerated individuals' advisory council to obtain perspective on the selected issues, and on how similar issues have had impacts on housing, health care, and rehabilitation and documented the impacts. • Obtained and analyzed CIM's staffing data and interviewed CDCR and CIM staff to determine issues that impact CIM's staffing levels. • Obtained and evaluated CDCR's data, as well as CIM Notices of Unusual Occurrences and incident reports from 2021 through 2025 to determine the frequency of security related infrastructure issues. Compared the frequency of security incidents related to infrastructure at CIM with four other institutions. Judgmentally selected 34 security related infrastructure issues including Tririga work orders, NOUs, and incident reports to ensure that they included a variety of categories and represented the five-year audit period. Interviewed staff to document the impact of these security-related infrastructure issues.

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	AUDIT OBJECTIVE	METHOD
5	To the extent possible, assess potential public safety risks resulting from facility closures, transfers of incarcerated individuals, and emergency relocations that affect local law enforcement and neighboring communities.	• Randomly selected five incarcerated individuals, including two condemned, that CDCR transferred to CIM between 2020 and 2025 to determine if CDCR followed state law on how to appropriately house these individuals. • Examined CIM's policies and reviewed documentation related to the transport of four incarcerated individuals in 2025 to evaluate whether CIM followed its policies, procedures, and security measures. • Obtained CDCR data on the number of transfers to CIM from fiscal years 2020–21 to 2024–25 to determine the frequency of transfers to CIM and whether CIM received significant transfers due to closures of other institutions and facilities. • Obtained and reviewed CDCR's corrective action plan following the OIG's report on the 2009 CIM riot to evaluate whether CDCR and CIM had implemented the recommendations from the report. • Interviewed staff and reviewed CIM's emergency operating procedures to determine whether they include processes for delivering medical care, serving meals, performing evacuations, and carrying out other security measures to ensure safety and security are met during an emergency.
6	Determine the amount of state resources CIM is receiving compared to other CDCR institutions with similar inmate populations, facility ages, and risk profiles.	• Selected four institutions that are comparable to CIM based on their age, security level, size, infrastructure systems, number of facilities, and incarcerated individuals to compare the amount of funding CDCR provided to each institution. • For fiscal years 2020–21 through 2024–25, reviewed and compared CDCR's distribution of general maintenance funds, allocation of special repair and deferred maintenance funds, and use of capital outlay funds to the five institutions we selected.
7	To the extent possible, assess whether CDCR has developed a long-term strategy for the future of CIM, including any plans for potential deactivation, repurposing, or relocation of programs and services.	• Reviewed CDCR's Infrastructure Master Plan and annual reports from 2020 through 2025 to identify its long-term infrastructure plans for CIM and its other institutions. • Interviewed CDCR staff to determine its process for making long-term decisions about its institutions' infrastructure needs.
8	Review and assess any other issues that are significant to the audit.	We did not identify any other issues to review during the course of the audit.

Source: Audit workpapers.