

2013-116 AUDIT SCOPE AND OBJECTIVES—Los Angeles County Measure B Funds

AUDIT SCOPE AND OBJECTIVES

The audit by the California State Auditor will provide independently developed and verified information related to Los Angeles County's (Los Angeles) management of Measure B funds over the past four years and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Determine the roles, responsibilities, and organizational structure of the entities involved in managing and administering Measure B funds and ensure they are consistent with applicable laws and policies and are effective.
3. Review and assess Los Angeles' policies and procedures regarding how it determines the allocation of Measure B funds, how funds are spent, and how funds are accounted for. Determine how the county projects the special tax revenue and prepares its budget or spending plan.
4. For the past four years, perform the following:
 - a) Determine the total Measure B funds allocated to medical service providers by area or other relevant allocation factors, such as demographics, as needed. Determine, to the extent possible, how much of the allocations to underserved areas without trauma centers have been spent.
 - b) Review and assess any analyses or justification used by Los Angeles in making decisions on funding allocations. Determine what factors, such as serving underserved areas or expanding services, Los Angeles considers in making its decisions.
 - c) To the extent possible, determine why and how often helicopters and air paramedic services have been used and in what areas, such as in underserved areas without trauma services.
 - d) Determine the total revenues, expenditures, and fund balances for each year and determine the reasons for any significant fluctuations from year-to-year or for significant amounts in fund balances.
5. Review any plans Los Angeles may have to mitigate the differences in Measure B funds spent in underserved areas without trauma centers and the rationale for those plans. Determine if those plans include proposals to expand the services funded by Measure B.

6. Determine whether Los Angeles analyzes its spending and funding plans and reassesses its past and future funding decisions to ensure it is equitably allocating funds in areas of greatest need and that decisions are consistent with the intent of Measure B.
7. Review and assess any other issues that are significant to Los Angeles' management of Measure B funds.