

**2013-122 AUDIT SCOPE AND OBJECTIVES—California Department of Toxic Substances Control—
Hazardous Waste Cleanup Projects**

The audit by the California State Auditor will provide independently developed and verified information related to the California Department of Toxic Substances Control's (department) effectiveness at achieving cost recovery for hazardous waste cleanup and oversight activities 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. For the five-year period beginning in fiscal year 2007–08, related to cost recovery under the act, perform the following:
 - a. Determine whether the department's cost-recovery process is adequate and complies with applicable law.
 - b. Verify the amount billed, but uncollected, related to costs incurred in performing oversight and response actions, and determine the reasons for the inability to achieve cost recovery.
 - c. Verify that the department's assessment of interest on billed but uncollected costs complies with statute, regulation, and/or policy, as appropriate.
 - d. Verify the amount incurred by the department for oversight and response, but not billed, and determine the reasons these costs were not billed.
 - e. Identify, to the extent possible, the entities that have substantial unbilled or unpaid costs associated with oversight or response actions.
3. Review the five-phase action plan that the department has developed to increase its cost recovery and complete the following:
 - a. Assess whether the plan complies with statute and regulations.
 - b. Recommend necessary changes or improvements to the plan.
 - c. Identify any other actions beyond those in its five-phase plan that the department is taking to increase cost recovery.
 - d. Identify statutory or other impediments that may hinder the department's effectiveness at cost recovery.
4. Review and assess any other issues that are significant to the department's effectiveness at cost recovery for hazardous waste cleanup projects.