

**2015-117 AUDIT SCOPE AND OBJECTIVES**  
**California Department of General Services**  
**Real Estate Services Division**

The audit by the California State Auditor will provide independently developed and verified information related to the efficiency and effectiveness of the California Department of General Services' (DGS) Real Estate Services Division's (division) planning and completion of construction requests from state agencies since 2011, 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 whether the division's structure allows it to effectively provide services regarding state-owned or leased buildings throughout the State.
3. For a selection of project requests made by state agencies since 2011, assess the effectiveness of the division's applicable processes, policies, procedures, and practices for the following:
  - a. Determining the scope and timeline of the projects, including whether the projects were completed within the estimated timelines.
  - b. Estimating the costs of the projects. To the extent possible, determine whether the projects' design and construction costs are comparable to those costs on similar private sector projects and determine the reasons for any differences.
  - c. Communicating with the requesting agencies, project construction personnel, and other DGS and division staff about the projects including, but not limited to, project time frames, change orders, and revised costs. For change orders, determine who is notified about change orders and who approves them.
  - d. Billing the requesting agencies for the project costs. Specifically, determine whether the bills or invoices the division provides clearly reflect the work for which agencies are being charged.
4. Determine what proportion of requested projects is completed by the division within estimated time frames. Determine whether a backlog of requested services exists at the division and, if so, the reasons for that backlog.
5. Determine whether the division has sufficiently and properly trained personnel to effectively meet the goals set by the division.
6. Review and assess any other issues that are significant to the audit.