

2015-132 AUDIT SCOPE AND OBJECTIVES

County Pay Practices and Policies

The audit by the California State Auditor will provide independently developed and verified information related to efforts to mitigate any disparity in wages between males and females in Santa Clara County and three other counties that are representative of California, 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. Perform the following for a selection of four counties, including Santa Clara County, for the most recent five-year period:
 - a. Evaluate the counties' compliance with laws, policies, procedures, and practices related to county employee hiring, promotions, salaries, and gender pay equity. Evaluate the adequacy of the policies, procedures, and practices in minimizing gender wage discrimination.
 - b. For a selection of transactions, determine whether each county consistently applied laws, policies, procedures, and practices related to county employee hiring, promotions, salaries, and gender pay equity.
 - c. Assess whether the counties justified any deviation from the applicable laws, policies, procedures, and practices identified in the previous step.
 - d. Determine which county entity, if any, is responsible for overseeing and enforcing each selected county's adherence to relevant laws, policies, procedures, and practices related to county employee hiring, promotions, salaries, and gender pay equity, and assess the adequacy of the oversight and enforcement provided.
 - e. For a selection of the same or similar county departments within each of the four counties, analyze and compare data related to employee wages for at least five job classifications, broken down by gender, ethnicity, education, and years of service. In addition, identify the counties that have been most effective in achieving gender pay equity and those that have been least effective. Identify possible reasons for such differences.
 - f. To the extent possible, obtain all wage and promotional discrimination complaints filed with the four counties and their outcomes.
 - g. Determine what efforts, if any, each selected county has taken related to mitigating wage discrimination based on gender and assess their effectiveness.
 - h. To the extent possible, identify best practices related to mitigating any identified gender-based pay gap.
3. Obtain and evaluate any relevant reports concerning counties or other public entities related to pay equity with respect to gender and provide options for the content and frequency of future reports on the same topic that could assist decision makers.
4. Review and assess any other issues that are significant to the audit.