

## **2017-116 AUDIT SCOPE AND OBJECTIVES**

### **Santa Clara County—Community Child Care Council**

The audit by the California State Auditor will provide independently developed and verified information related to expenditures, internal controls, and external oversight of the use of public funds by the Community Child Care Council of Santa Clara County, Inc. (4Cs), 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 all seven contracts between CDE and 4Cs, perform the following:
  - a. Evaluate the extent to which 4Cs has complied with applicable contract compliance standards, such as utilization and error rates, and compare the results to a selection of agencies that contract with CDE for similar services.
  - b. Determine whether 4Cs used administrative funds for allowable purposes under state and federal law and the terms of its contracts with the State.
  - c. If applicable, determine the extent to which 4Cs' administration of the seven contracts resulted in either the disruption of services to children or late or no payments to providers.
  - d. Determine whether 4Cs properly reimbursed providers in accordance with applicable state and federal laws. If applicable, determine whether 4Cs withheld funds or did not fully reimburse any providers and the reasons for any such actions.
  - e. If applicable, evaluate the extent to which 4Cs' staff vacancies or its failure to spend all available contract funds resulted in unused child care slots for low-income families.
3. Determine whether 4Cs has complied with applicable state or federal pension requirements in programs that use public funds.
4. Determine whether 4Cs has complied with all applicable state or federal employment protection laws in programs that use public funds.
5. Review and assess any other issues that are significant to the audit.