

## **2023-047 University of California—Native American Graves Protection and Repatriation Act Audit Scope and Objectives**

This audit is mandated by Health and Safety Code section 8028, which requires the State Auditor to audit the University of California's (university) compliance with the federal Native American Graves Protection and Repatriation Act (NAGPRA) and its 2001 California counterpart, CalNAGPRA. The State Auditor has developed the following objectives to guide the performance of this audit. Consistent with generally accepted government auditing standards, the State Auditor may refine or adjust these objectives as work is performed if he determines such changes are necessary.

1. Review and evaluate the laws, rules, and regulations significant to the objectives.
2. Determine whether the university's plans for compliance with NAGPRA and CalNAGPRA are sufficient for the timely and respectful return of all remains and cultural items.
  - a. Evaluate the university's efforts to overcome potential barriers to the timely return of remains and cultural items to tribes, including the size of campus collections and recent updates to NAGPRA's regulations.
  - b. Determine the amount of funding the university's Office of the President has provided to campuses and tribes to facilitate repatriation, and whether the Office of the President's funding approach ensures adequate funding for NAGPRA and CalNAGPRA compliance.
3. Evaluate the university's progress in achieving full repatriation and the amount of work it must still complete. In doing so, determine the following:
  - a. The university's progress in locating, inventorying, and consulting with tribes about collections that are potentially eligible for repatriation under NAGPRA.
  - b. The known number of remains and cultural items under the university's control, and the total amount of remains and cultural items the university has returned to tribes.
  - c. The total number of completed repatriations since the conclusion of our previous audit of the university and the rate at which the university has returned collections to tribes.
4. Review the university's compliance with requirements in NAGPRA and CalNAGPRA. Specifically, determine whether the university has met requirements regarding:
  - a. Provisions governing the repatriation process.
  - b. Updated inventories and summaries required through recent updates to NAGPRA's regulations.
  - c. Consultation requirements with California tribes required by CalNAGPRA.
5. To the extent possible, obtain the perspective of tribal representatives who have worked with the university on the consultation and repatriation process.