

## **2021-108 AUDIT SCOPE AND OBJECTIVES**

### **Bellflower Unified School District**

The audit by the California State Auditor will provide independently developed and verified information related to the Bellflower Unified School District (Bellflower). The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review the actions and activities of Bellflower and the school board over the past five years and determine the following:
  - (a) To the extent possible, whether administrative, fiscal, and programmatic actions were unethical, unlawful, improper, or wasteful.
  - (b) Whether the district and school board adhered to the California Public Records Act and the Ralph M. Brown Act.
3. To the extent possible, identify Bellflower's major categories of expenditures and trends of enrollment, revenues, and expenditures over the past five years, including Bellflower's expenditures related to increased state and federal funds such as Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds, and legal and consulting services.
4. To the extent possible, determine how the level of consulting and legal services expenditures compares to other school districts. Further, determine whether Bellflower obtained and considered parent and community input on how to spend CARES Act funds.
5. To the extent possible, determine whether the Bellflower Superintendent or other key employees have misrepresented or withheld information that was necessary for the school board to govern and make decisions, or if it directed other employees to engage in questionable, unethical, or illegal practices.
6. Evaluate the adequacy and consistency of educational programs and services by determining the following:
  - (a) To the extent possible, whether the school district complied with laws requiring it to provide specific services and instruction to students with disabilities.
  - (b) The extent of disruptions to educational programs and services, including meal services, for students during the COVID-19 pandemic and whether the district took reasonable efforts to mitigate the impact of the pandemic on students.
7. To the extent possible, review the oversight role of the California Department of Education, the Los Angeles County Office of Education, and the Fiscal Crisis and Management Assistance Team concerning the school district's fiscal stability and independence and identify any relevant steps these entities and the district should take to improve academic quality and student success and to increase community engagement.
8. Review and assess any other issues that are significant to the audit.