

2021-615 AUDIT SCOPE AND OBJECTIVES
State High Risk – Federal COVID-19 Funding – Emergency Rental Assistance Program

The audit by the California State Auditor will provide independently developed and verified information related to the Department Housing and Community Development's (HCD) administration of federal COVID-19 funding received for the Emergency Rental Assistance Program (ERAP). ERAP makes funding available to assist households that are unable to pay rent or utilities to keep them in their homes. 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) Evaluate whether HCD's administration of ERAP funding, including its efforts to define program goals, perform outreach, streamline its application process, prevent duplication of benefits or fraud, and monitor program outcomes, will ensure that eligible residents receive timely rental assistance payments to help keep families in their homes.
- 3) Assess the sufficiency of HCD's oversight of the third-party vendors it contracted to implement ERAP.
- 4) Determine whether HCD's guidance and monitoring has provided the necessary oversight and support to enable local jurisdictions that have elected to administer their programs independently to be successful and evaluate HCD's oversight and coordination with local jurisdictions that have elected to share responsibility for administering the ERAP program with HCD.
- 5) Assess the program's progress to determine whether it will likely meet state and federal spending deadlines, and evaluate HCD's plans to reallocate funds as necessary from local jurisdictions unlikely to meet those deadlines.
- 6) Review and assess any other issues that are significant to the audit.