

## **2024-104 AUDIT SCOPE AND OBJECTIVES**

### **Orange County—Section 8 Program**

The audit by the California State Auditor will provide independently developed and verified information related to Orange County Housing Authority's (OCHA) Housing Choice Voucher (HCV) program and its implementation of Section 8 rental assistance, and compare Orange County's administration of these programs to two other counties selected by the State Auditor. 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 HCV applications processed by OCHA and the public housing authorities (PHAs) for two comparable counties during the past three years and determine the following:
  - (a) The number of HCVs the U.S. Department of Housing and Urban Development (HUD) issued to OCHA and to the other two PHAs.
  - (b) The number and rate of applications OCHA and the other two PHAs approved and denied and the time it took each PHA to make the determination and secure housing for the approved applicants. To the extent possible, determine the demographic breakdown of each PHA's approved and denied applications and the reasons for the denied applications.
3. Review and assess OCHA's waiting list administration procedures by evaluating the following:
  - (a) The extent to which OCHA's policies and procedures for administering its waiting list comply with HUD fair housing requirements and are comparable to those of the other two PHAs.
  - (b) OCHA's September 2023 notice about briefly re-opening the waiting list, the notice's compliance with relevant waiting list requirements, and whether OCHA specifically informed potential applicants and organizations that assist those in need of such housing.
  - (c) The size of OCHA's waiting list and the reasons that the list had been closed for more than a decade. Compare the size of OCHA's waiting list and the length of time it was closed to that of the other two PHAs.
4. Review OCHA's Emergency Housing Voucher (EHV) program and application process and, to the extent possible, determine the time it takes OCHA to review applications and find secure housing for approved applicants. Compare OCHA's EHV program to the application processes and timelines of the other two PHAs.
5. Determine whether OCHA has a process for housing foster youth or former foster youth and identify the time required to find secure housing for them. Compare OCHA's foster youth housing processes and timelines to the other two PHAs.
6. Review and assess any other issues that are significant to the audit.