

2024-118 AUDIT SCOPE AND OBJECTIVES

Department of General Services and Department of Human Resources—State Telework Policies

The audit by the California State Auditor will provide independently developed and verified information related to the Department of General Services (DGS) and the California Department of Human Resources (CalHR) regarding the State’s telework policies. 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 how widely and consistently telework policies are used by state agencies, departments, offices, programs, bureaus, councils, boards, and commissions.
3. For DGS, CalHR, and a selection of up to four other state departments, determine the rationale for changes to the departments’ telework policies and consider the following factors:
 - (a) Assess the role and technical assistance provided by DGS and CalHR in implementing and changing the telework policy over time.
 - (b) To the extent possible, assess how each department’s decision was made, including determining whether any productivity measurements and customer satisfaction survey information were used.
 - (c) The extent to which any challenges or issues departments faced in administering telework policies were considered, including whether and how the departments have addressed these challenges or issues.
4. Determine whether DGS and CalHR performed cost-benefit analyses of changing telework policies for both State operations and state employees. In reviewing these analyses, if any, assess whether they considered potential effects on the following areas:
 - (a) Vehicle mileage, operational costs, emissions, and commute time.
 - (b) Housing costs.
 - (c) Worker productivity, including reviewing the impact on sick and vacation leave used by state employees, and related costs or savings.
 - (d) Training efforts, team building, and responsiveness.
 - (e) Labor market competition and retention.
 - (f) The State’s ability to achieve net-zero emissions of greenhouse gases in accordance with state law.

5. To the extent possible, review the costs to DGS of maintaining or leasing its current office space for state employees, and determine the following:
 - (a) Whether DGS could achieve savings in these costs by reducing the office space it maintains or leases for teleworking state employees.
 - (b) Whether those potential savings would be reduced by utilizing a hybrid in-office and telework approach for state employees.
6. Determine the usefulness of the prior Telework Compliance Unit and whether there is an alternative structure for overseeing the State's telework policy.
7. Review and assess any other issues that are significant to the audit.