

Table B
Audit Objectives and the Methods Used to Address Them

AUDIT OBJECTIVE	METHOD
<p>1 Identify all revenues and expenditures related to juvenile facilities and preventative and rehabilitation functions provided to Los Angeles County (Los Angeles) from July 2018 through December 2023 or most recent information available, including identifying the primary sources of those revenues and determining how the county has prioritized or adjusted its spending in light of juvenile justice realignment.</p>	<ul style="list-style-type: none"> • Obtained all available payment records related to youth justice from the State Controller’s Office’s website and identified the total payments to Los Angeles from July 2018 through June 2024. • Searched federal grant program records to identify any payments to Los Angeles for youth justice activities. • Obtained and reviewed Probation financial reports containing actual revenues and expenses for fiscal years 2018–19 through 2022–23 and a year-to-date report for fiscal year 2023–24, which summarized financial activity for the period of July 2023 through April 2024. • Identified the units within Probation that provide services to youth. • Calculated all revenues and expenses for the Probation units we identified for the period from July 2018 through April 2024. • Reviewed revenue and expense information for trends. • Interviewed Probation staff about revenue and spending trends.
<p>2 Evaluate the Los Angeles “Youth Justice Reimagined” planning and implementation efforts to fund and support the influx of additional youth resulting from juvenile justice realignment.</p>	<ul style="list-style-type: none"> • Obtained and reviewed YJR reports from October and December 2020. • Obtained and reviewed select relevant meeting minutes and motions from the board of supervisors. • Interviewed Probation staff and obtained relevant records to determine the implementation status of the recommendations from the December 2020 report.
<p>3 Determine whether Los Angeles spent state Juvenile Justice Realignment Block Grant funds (Welfare and Institutions Code sections 1990–1995) in accordance with state law and applicable grant conditions.</p>	<ul style="list-style-type: none"> • Reviewed Welfare and Institutions Code sections 1990–1995 to determine any limitations in state law on how counties may spend realignment block grant funds. • Obtained and reviewed expense information from Los Angeles for the realignment block grant. • Obtained and reviewed the county plan and realignment block grant spending plan. • Compared all invoices Probation received and approved from the realignment block grant against the county plan and spending plan to assess whether the expenses were in accordance with state law. • Interviewed Probation staff and reviewed relevant documentation to determine why Probation has not spent the remaining balance of realignment block grant funds.

Source: Audit workpapers.