

## **2016-124 AUDIT SCOPE AND OBJECTIVES**

### **Department of General Services and Department of Technology — Noncompetitive Contract Awards**

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 Technology (technology department) processes for awarding noncompetitive contracts, and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. For the past five years, determine the total number of contracts awarded for \$1, million or more that were approved by DGS or the technology department. For those contracts, do the following:
  - (a) Determine the number and value of contracts awarded without competitive bidding at DGS and at the technology department.
  - (b) Identify the various specific state laws, regulations, and policies the agencies relied on to award contracts without competitive bidding.
3. For a selection of contracts awarded without competitive bidding, determine the following for each contract awarded:
  - (a) Whether the justification for noncompetitive bidding was clear and complied with law, regulation, and policy.
  - (b) Whether the state law, regulation or policy used for the justification was consistently applied among the test items reviewed.
4. Review and assess any other issues that are significant to the audit.