

2016-139 AUDIT SCOPE AND OBJECTIVES
California Department of Education—
Federal Buy American Provision Compliance

The audit by the California State Auditor will provide independently developed and verified information related to whether the California Department of Education's (CDE) is ensuring that public school districts under its jurisdiction are complying with the *Buy American* provision in the federal William F. Goodling Child Nutrition Reauthorization Act of 1998, 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. Assess the extent to which the CDE monitors and enforces public school districts' compliance with the *Buy American* requirement, including whether school districts' procurement specifications and solicitations include *Buy American* provisions and whether school districts are appropriately documenting exemptions to the *Buy American* requirement.
3. Determine whether the CDE tracks purchases of food products by individual public school districts and, if so, whether the CDE can identify those districts purchasing food for school meal programs from outside of the United States when such foods are also grown or produced domestically. To the extent possible, identify school districts making such purchases and identify the food products purchased.
4. Assess whether CDE policies related to reporting school purchasing decisions are sufficient to identify foreign-sourced food products served by California school districts. Determine whether the CDE has made any recent changes to improve transparency of school districts' decisions to purchase foreign sourced food products.
5. Identify and report any changes that CDE plans to make related to monitoring and enforcing *Buy American* requirements and assess whether such changes will ensure greater compliance with the requirements.
6. Review and assess any other issues that are significant to the audit.