

2019-121 AUDIT SCOPE AND OBJECTIVES
California Department of Food and Agriculture—
Oversight of the Pet Lover’s Specialized License Plate Fund

The audit by the California State Auditor will provide independently developed and verified information related to oversight of the Pet Lover’s Specialized License Plate Fund (program fund) by the California Department of Food and Agriculture (Food and Agriculture). 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, including the authority and responsibilities of Food and Agriculture.
2. To determine whether the program fund is administered in accordance with applicable requirements and Food and Agriculture is using funding for its intended purpose, conduct the following:
 - (a) Identify the current balance available in the program fund.
 - (b) Identify the total amount of funding generated and awarded through the program since its inception.
 - (c) Determine the program fund’s annual costs, including administrative costs and expenditures for marketing and promotional activities.
3. Review and evaluate the process for distributing the program’s funds from the time Food and Agriculture receives them, including the length of time it takes for funds to pass through each stage before being awarded as grants, and whether the process for awarding grants meets statutory requirements.
4. Identify the efforts that Food and Agriculture has made to collaborate with eligible non-profit organizations in developing and implementing the program. In addition, determine whether Food and Agriculture has contracted for marketing and promotional activities as allowed.
5. Review and evaluate Food and Agriculture’s policies, procedures, and practices for awarding the program’s grants to veterinary facilities to determine the following:
 - (a) The process for awarding program fund grants is consistent with applicable requirements and best practices, including that the process prioritizes any specific characteristics of veterinary facilities.
 - (b) For a selection of approved and denied grant applications, evaluate whether Food and Agriculture awarded or denied grant funds consistent with statutory requirements.
6. Identify the nonprofit organizations that contributed to the advancement of the program by securing plate registrations and assess Food and Agriculture’s process for receiving input from these organizations.
7. Review and assess any other issues that are significant to the audit.