

**Table C**  
**Audit Objectives and the Methods Used to Address Them**

AUDIT OBJECTIVE	METHOD
<p>1 Review and evaluate the laws, rules, and regulations significant to the audit objectives.</p>	<p>Reviewed and evaluated state and federal laws and regulations applicable to the state departments and state programs we reviewed.</p>
<p>2 Review and evaluate the State’s structure and efforts for funding and addressing homelessness, including the role of Cal ICH.</p> <p>a. Identify measures used by the State to calculate the cost-effectiveness of its programs, and determine how many individuals received shelter and services annually in fiscal years 2020–21 through 2022–23. For a selection of up to five programs, assess the cost-effectiveness of these programs.</p> <p>b. Determine whether state or federal laws or regulations impede the ability of the State or local jurisdictions to accurately assess and track the population experiencing homelessness.</p> <p>c. Identify any impediments to State and local jurisdictions’ sharing of data and meaningful collaboration.</p>	<ul style="list-style-type: none"> <li>• Reviewed laws and regulations that outline the establishment and role of Cal ICH.</li> <li>• Identified the state agencies that are members of Cal ICH.</li> <li>• Identified state agencies that administer programs for addressing and preventing homelessness and the amount of funding the State allocated to its homelessness programs by reviewing the Statewide Homelessness Assessment.</li> <li>• Interviewed Cal ICH staff to understand its role in coordinating the State’s approach to addressing homelessness.</li> <li>• Identified state and federal funding sources for homelessness programs.</li> <li>• Identified the State’s homelessness programs and selected five for review.</li> <li>• Reviewed expenditures, people served, and outcome data for the selected programs in order to assess their cost-effectiveness.</li> <li>• Analyzed data about the State’s population of those experiencing homelessness to determine the number of unsheltered individuals placed in shelter or housing, the outcomes faced by people experiencing homelessness, and the services they receive.</li> <li>• Interviewed Cal ICH staff about how it collects and uses data from CoCs.</li> <li>• Reviewed state and federal laws and regulations related to data collection, privacy, and sharing.</li> <li>• Interviewed state staff to understand any impediments they face in sharing data and in collaborating with one another.</li> </ul>
<p>3 Review and assess any other issues that are significant to the audit.</p>	<p>None identified.</p>

Source: Audit workpapers.