



Joint Legislative Audit Committee
Office of the Auditor General



**FINANCIAL AUDIT REPORT
AGRICULTURAL LABOR RELATIONS BOARD
YEAR ENDED JUNE 30, 1979**

REPORT TO THE
CALIFORNIA LEGISLATURE

REPORT F-901

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

901

FINANCIAL AUDIT REPORT
AGRICULTURAL LABOR RELATIONS BOARD
YEAR ENDED JUNE 30, 1979

APRIL 1980



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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S. FLOYD MORI
CHAIRMAN

April 16, 1980

901

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Agricultural Labor Relations Board, year ended June 30, 1979.

The auditors are Richard I. LaRock, CPA, Audit Manager; Jeffrey A. Winston; and Nancy L. Campbell.

Respectfully submitted,

S. FLOYD MORI
Assemblyman, 15th District
Chairman, Joint Legislative
Audit Committee

Attachment

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we have conducted a financial audit of the Agricultural Labor Relations Board. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The objective of the Agricultural Labor Relations Board (ALRB) is to ensure peace in the agricultural fields of California by bringing stability to labor relations through these actions:

- Guaranteeing secret ballot elections for determining collective bargaining representation; and
- Identifying and eliminating unfair labor practices of employers and unions.

The ALRB is patterned after the National Labor Relations Board and is divided into two major programs: Board Administration of the Agricultural Labor Relations Act and General Counsel Administration of the Agricultural Labor Relations Act. ALRB's programs are supported by appropriations from the State's General Fund.

AUDITOR'S OPINION

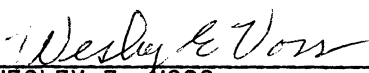
To the Joint Legislative Audit Committee of the California Legislature:

We have examined the combined balance sheet of the Agricultural Labor Relations Board as of June 30, 1979 and the related statement of revenues, expenditures, and changes in assets and liabilities and operating clearing for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Agricultural Labor Relations Board at June 30, 1979 and the results of operations and changes in assets and liabilities and operating clearing for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The column amounts on the accompanying financial statements captioned "Totals - Memorandum Only" for June 30, 1979 and the supplemental information are not necessary for a fair presentation of the financial statements but are presented as additional analytical data and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

The column amounts on the accompanying combined balance sheet and statement of revenues, expenditures, and changes in operating clearing for the year ended June 30, 1978, which are presented for comparative purposes only, were not audited by us and accordingly we do not express an opinion on them.



WESLEY E. NOOSS
Assistant Auditor General

Date: November 16, 1979

Staff: Richard I. LaRock, CPA
Jeffrey A. Winston
Nancy L. Campbell

AGRICULTURAL LABOR RELATIONS BOARD

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1979
(With Unaudited Amounts for 1978)

ASSETS	Governmental	Fiduciary	Account	Totals	
	Fund Type	Fund Type	Group	(Memorandum Only)	
	General	Trust and Agency	General Fixed Assets	June 30, 1979	June 30, 1978
Cash	\$128,712	\$3,216	\$ --	\$131,928	\$ 139,642
Accounts receivable	3,616	--	--	3,616	9,853
Allowance for deferred accounts receivable	(1,750)	--	--	(1,750)	(7,250)
Prepayments to other funds	141,393	--	--	141,393	--
Expense advances to employees	12,714	--	--	12,714	25,479
Equipment	--	--	397,158	397,158	385,541
Total Assets	<u>\$284,685</u>	<u>\$3,216</u>	<u>\$397,158</u>	<u>\$685,059</u>	<u>\$ 553,265</u>
 <u>LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$133,259	\$ --	\$ --	\$133,259	\$ 393,343
Reimbursements collected in advance	5,625	--	--	5,625	5,250
Uncleared collections	--	--	--	--	944
Due to agricultural employees (Note 4)	--	3,216	--	3,216	7,298
Total Liabilities	<u>138,884</u>	<u>3,216</u>	<u>--</u>	<u>142,100</u>	<u>406,835</u>
Encumbrances Outstanding	<u>225,039</u>	<u>--</u>	<u>--</u>	<u>225,039</u>	<u>--</u>
Fund Equity:					
Investment in general fixed assets (Note 3)	--	--	397,158	397,158	385,541
Operating Clearing (Note 5)	(79,238)	--	--	(79,238)	(239,111)
Total Fund Equity	<u>(79,238)</u>	<u>--</u>	<u>397,158</u>	<u>317,920</u>	<u>146,430</u>
Total Liabilities, Encumbrances Outstanding, and Fund Equity	<u>\$284,685</u>	<u>\$3,216</u>	<u>\$397,158</u>	<u>\$685,059</u>	<u>\$ 553,265</u>

The notes to the financial statements are an integral part of this statement.

AGRICULTURAL LABOR RELATIONS BOARD
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN OPERATING CLEARING - BUDGET AND ACTUAL
 GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1979
 (With Unaudited Amounts for 1978)

	<u>Budget</u>	<u>1979</u>		<u>1978</u>
	<u>as Adjusted</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Sources:				
General Fund appropriations	\$8,278,638	\$6,506,935	\$(1,771,703)	\$7,078,938
Reimbursements	--	10,365	10,365	8,150
Miscellaneous	--	5	5	1,602
Total Sources	<u>\$8,278,638</u>	<u>6,517,305</u>	<u>\$(1,761,333)</u>	<u>7,088,690</u>
Expenditures: (Note 2)				
Current:				
Personal services	\$5,597,638	4,653,739	\$ 943,899	4,930,368
Operating expenses and equipment	2,671,000	1,759,549	911,451	2,021,735
Miscellaneous (Note 6)	--	(74,374)	74,369	(207,642)
Capital Outlay	10,000	8,526	1,474	--
Total Expenditures	<u>\$8,278,638</u>	<u>6,347,440</u>	<u>\$ 1,931,193</u>	<u>6,744,461</u>
Other Uses:				
Intrafund Transfers (Note 5)		<u>9,992</u>		<u>12,722</u>
Total Expenditures and Other Uses		<u>6,357,432</u>		<u>6,757,183</u>
Net Increase (Decrease) In Operating Clearing		159,873		331,507
Operating Clearing - July 1		<u>(239,111)</u>		<u>(570,618)</u>
Operating Clearing - June 30		<u>\$ (79,238)</u>		<u>\$ (239,111)</u>

The notes to the financial statements are an integral part of this statement.

AGRICULTURAL LABOR RELATIONS BOARD
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
TRUST AND AGENCY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1979

	<u>Balance July 1, 1978</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1979</u>
<u>ASSETS</u>				
Cash	<u>\$7,298</u>	<u>\$364,509</u>	<u>\$368,591</u>	<u>\$3,216</u>
<u>LIABILITIES</u>				
Due to agricultural employees (Note 4)	<u>\$7,298</u>	<u>\$364,509</u>	<u>\$368,591</u>	<u>\$3,216</u>

The notes to the financial statements are an integral part of this statement.

AGRICULTURAL LABOR RELATIONS BOARD
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1979

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the Agricultural Labor Relations Board. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local government as prescribed by the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting.

The accompanying financial statements are structured into a Governmental Fund Type, Fiduciary Fund Type, and an Account Group. The Agricultural Labor Relations Board accounts for only its portion of the two fund type categories. The State Controller maintains the central accounts for all state funds and annually publishes fund statements.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are those through which most governmental functions are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities--except those accounted for in Proprietary Funds--are accounted for through governmental funds. The General Fund is the only Governmental Fund Type in the ALRB.

General Fund

This fund includes all financial resources not accounted for in another fund.

The Governmental Fund Type is maintained on the modified accrual basis of accounting. These are some of its more significant elements:

Income

Income from reimbursements is recorded during the year when billed. At June 30, the accounts are adjusted to accrue unbilled reimbursements.

Expenditures

Expenditures are accounted for at the time claims for payment are filed with the State Controller. At June 30, all valid expenditure commitments are accrued as expenditures against budget appropriations, including encumbrances outstanding for which no goods or services have been received.

Liabilities

Retirement Plan - Regular employees of ALRB are members of the Public Employees' Retirement system (PERS) which is a defined benefit, contributory retirement plan. The amount the ALRB and its employees contribute to PERS is actuarially determined under a program in which contributions plus retirement system earnings provide the necessary funds to pay retirement costs as accrued. ALRB's share of retirement contributions for the year totaled \$585,000.

Vacation and Sick Leave - Costs of vacation and sick leave are charged at the time benefits are used rather than when they are earned.

FIDUCIARY FUND TYPES

Fiduciary Fund Types are used to account for assets held by a governmental unit as a trustee or as an agent for individuals or private organizations. The Trust and Agency Fund is the only Fiduciary Fund Type used by ALRB.

Trust and Agency Fund

ALRB maintains the Trust and Agency Fund to account for growers' payments which are to be distributed to agricultural employees under the terms of settlements of unfair labor practices. These settlements result from hearings conducted by ALRB. Settlement payments are administered by ALRB following applicable precedents of the National Labor Relations Act, as amended.

ACCOUNT GROUP

The Account Group is used to account for general fixed assets. Assets purchased, except for those acquired under an installment purchase contract as explained in Note 3, are recorded as expenditures in the appropriate fund in the year of acquisition or encumbrance. General fixed assets increased by a net of \$11,617 during the fiscal year.

2. BUDGETED EXPENDITURES

The amounts shown under "Budget as Adjusted" reflect the Budget Act, interim statutory changes affecting appropriations, and authorized executive budget revisions issued during the year.

3. INVESTMENT IN GENERAL FIXED ASSETS

This account includes an unpaid balance of \$80,306 at June 30, 1979 representing unpaid amounts on installment purchase contracts. This amount is payable over the next 29 months in equal monthly installments of \$2,954.25 which includes interest of 5.25 percent on the unpaid principal.

4. DUE TO AGRICULTURAL EMPLOYEES

This balance represents the amount received from growers which is to be distributed to agricultural employees under the terms of settlements of unfair labor practices.

5. OPERATING CLEARING AND INTRAFUND TRANSFERS

The Operating Clearing Account is the connecting link between the records of various agencies and the central fund accounts maintained by the State Controller for the General Fund and other funds not accounted entirely by one agency. The balance at June 30, represents the net assets and liabilities for which ALRB is accountable.

Intrafund transfers are cash receipts ALRB remitted to the State Treasury during the year representing revenues, reimbursements, and refunds to reverted appropriations.

6. MISCELLANEOUS

This represents the net amount of expenditures, abatements, reimbursements and revenues accrued as of the previous June 30, and the actual amounts received or incurred and accrued in the current fiscal year.

7. LEASES

The following is a yearly schedule of the future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms exceeding one year as of June 30, 1979:

Year Ending June 30:

1980	\$31,375
1981	<u>10,459</u>
Total Minimum Payments Required	<u>\$41,834</u>

The following schedule shows the composition of total rental expense for all operating leases except those with terms of a month or less that were not renewed:

	<u>Year Ending June 30</u>	
	<u>1979</u>	<u>1978</u>
Minimum Rentals	<u>\$134,427</u>	<u>\$139,654</u>

SUPPLEMENTAL INFORMATION

The following supplemental schedule presents the Agricultural Labor Relations Board's operating and equipment expenditures in the General Fund. While not necessary for a fair presentation of the financial statements, the supplemental schedule is included to provide additional analytical data.

AGRICULTURAL LABOR RELATIONS BOARD

SUPPLEMENTAL SCHEDULE
OPERATING EXPENSES AND EQUIPMENT
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1979

General office	\$ 190,055
Printing	5,688
Communications	153,292
Travel-in-state	535,240
Travel-out-of-state	1,882
Consulting and professional services	46,939
Facilities operation	288,279
Equipment	92,874
Board hearings	428,184
Witness Fees	<u>17,116</u>
Total Operating Expenses and Equipment	<u>\$1,759,549</u>

OTHER COMMENTS

As an integral part of our examination, we reviewed the Agricultural Labor Relations Board's accounting procedures and related system of internal accounting control to the extent we considered necessary to properly form an opinion concerning the fairness with which ALRB's financial statements present its financial position and results of operations in accordance with generally accepted accounting principles consistently applied.

In response to provisions in the 1979 "Supplemental Report of the Committee of Conference on the Budget Bill," we have also audited ALRB's travel claims and witness fee procedures.

Our review of accounting procedures and related system of internal accounting control as well as the audit of travel claims and witness fees enables us to suggest improvements which may result in better operating procedures or better internal accounting controls. A management letter describing the suggested improvements was issued to ALRB in conjunction with certain recommended adjusting entries necessary to achieve compliance with generally accepted accounting principles.

Our management letter and the ALRB's response are included in the following appendices.



California Legislature

VICE CHAIRMAN
ALBERT RODDA
SENATOR

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

925 L STREET
SUITE 750
SACRAMENTO 95814
(916) 445-0255

Office of the Auditor General

February 21, 1980

Management Letter 901

Mr. Gerald A. Brown, Chairman
Agricultural Labor Relations Board
915 Capitol Mall, 3rd Floor
Sacramento, California 95814

Dear Mr. Brown:

The audit report on examination of the financial statements of the Agricultural Labor Relations Board (ALRB) for the period ended June 30, 1979 will contain an unqualified opinion. That is, in our opinion, the financial statements present fairly the financial position of the ALRB as of June 30, 1979 and the results of operations and changes in operating clearing for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. However, certain adjusting entries were necessary to achieve compliance with generally accepted accounting principles as defined by the American Institute of Certified Public Accountants and the National Council on Governmental Accounting.

As an integral part of our examination, we reviewed the board's accounting procedures and its related system of internal accounting control to the extent we considered necessary to properly form an opinion concerning the fairness with which the board's financial statements present its financial position and the results of operations in accordance with generally accepted accounting principles consistently applied.

In response to provisions in the 1979 "Supplemental Report of the Committee of Conference on the Budget Bill," we have also audited the board's travel claims and witness fee procedures.

Mr. Gerald A. Brown, Chairman
Agricultural Labor Relations Board
February 21, 1980
Page 2

The review of accounting procedures and related system of internal accounting control as well as the audit of travel claims and witness fees enables us to recommend improvements which may result in better operating procedures or better internal accounting controls. The audit adjustments made to the financial statements of the various funds follow our findings and recommendations.

FINDINGS AND RECOMMENDATIONS

TRAVEL CLAIMS

Total expenditures of the ALRB for the year ended June 30, 1979 amounted to approximately \$6.4 million which includes \$535,240 for travel within California. Per diem for weekends amounted to approximately \$10,700 for the ten months we tested.

Board of Control rules provide that each state agency is responsible for determining the necessity for travel. The board's policy as stated in a March 21, 1979 memorandum provides that weekend per diem will not be paid to employees unless (1) work is performed and (2) the expense is authorized in advance by the appropriate supervisor.

We made tests for the periods from July of 1978 through January of 1979 and from April through June of 1979. We tested these two periods to determine whether the board complied with the weekend per diem policy before and after its issuance of the March 21, 1979 memorandum.

For the period from July of 1978 through January of 1979, \$5,003 was paid for subsistence on weekends. We found that per diem claims for 89 percent of this amount (\$4,463) were paid to employees on travel status during weekends without documentation that work was performed or that the appropriate supervisor authorized the expense.

Following the March 21, 1979 memorandum, the number of weekend per diem claims without necessary documentation decreased. For the period from April through June of 1979, employees claimed \$5,696 for subsistence on weekends. We found that \$1,292 of this amount or 23 percent was not substantiated by supporting documents as required by ALRB rules.

Mr. Gerald A. Brown, Chairman
Agricultural Labor Relations Board
February 21, 1980
Page 3

The board's policies were reaffirmed and further strengthened in a June 22, 1979 memorandum. This memorandum required the regional director to certify on travel expense claims that either (1) work was performed on the days for which the expenses are claimed or that (2) the amount authorized for per diem was less than the cost of round-trip transportation from the work location to the employee's home.

In our opinion, these policies are sufficient to control weekend travel expenditures if the board enforces them.

WITNESS FEE ADVANCES

Persons testifying at hearings of the ALRB receive a witness fee of \$12.00 per day as well as reimbursement for mileage to the hearing site. In fiscal year 1978-79, ALRB reported expenditures of \$17,116 for witness fees.

ALRB's procedures provide that field offices prepare revolving fund warrants prior to the hearing date. If the witness requests the fee before the hearing, the ALRB agent may advance the warrant to the witness. But the agent must locate the witness and collect this advance fee if the hearing should be cancelled. If unable to collect the advance fees, the agent is required to document the facts in a report and attach this report to the claim for witness fees. These documents are to be sent to the ALRB accounting office if a second collection effort to be made within 60 days is unsuccessful.

The procedures further provide that field offices control and account for revolving fund warrant stock issued to them and send a copy of each warrant issued to the accounting office daily. The ALRB accounting office files claims with the State Controller to reimburse the revolving fund after the paid warrants are returned and when the field office submits claims for witness fees signed by the claimant (witness) and certified by the ALRB field examiner or attorney.

To determine if witness fee advances were earned or recovered, we scanned the field office logs of revolving fund warrants for the year ended June 30, 1979. The field offices issued 1,200 warrants totaling \$24,600. This amount includes witness fees which had not been scheduled for reimbursement by the State Controller as of June 30, 1979. We identified and investigated

Mr. Gerald A. Brown, Chairman
Agricultural Labor Relations Board
February 21, 1980
Page 4

259 transactions which appeared to be unique. For example, we examined transactions in which the claimed appearance dates on the claims for witness fees did not correspond to the dates on the hearing transcript. We found that 24 warrants which had been cashed and redeemed by the State were paid to witnesses for hearings that were not held. These warrants totalled \$932.00. We also reviewed the cash receipts and claims for witness fees at the ALRB's accounting office but found no off-setting cash receipts or evidence of a collection effort.

In related general audit tests, we also noted that the ALRB accounting office does not have an accurate record of revolving fund warrants issued and outstanding. In addition, the board's revolving fund reconciliation at June 30, 1979 included 360 revolving fund warrants for witness fees amounting to \$9,046. These warrants had not been scheduled for reimbursement from the State Controller or for write-off. Eleven of these warrants were issued more than two years prior to June 30, 1979; 120 were issued from six months to two years prior to June 30, 1979, and 85 were issued from two to six months prior to June 30, 1979.

Recommendation

We recommend that

- The ALRB accounting office, on a sample basis, compare claims for witness fees to hearing transcripts to assure that services were received before filing claims with the State Controller;
- The ALRB accounting office age revolving fund warrants not yet scheduled for revolving fund reimbursement from the State Controller.

We further recommend that ALRB management review the bank reconciliation and the revolving fund reconciliation monthly and note redeemed warrants which were not yet recorded by the ALRB accounting office as issued. In addition, management should ensure that field offices notify the accounting

Mr. Gerald A. Brown, Chairman
Agricultural Labor Relations Board
February 21, 1980
Page 5

office daily of warrants issued. ALRB management should also note witness fee warrants not yet scheduled for reimbursement which were issued 60 days prior. And to comply with ALRB policy, management should obtain records from the field offices so that it can file claims (1) with the State Controller to reimburse the revolving fund or (2) with the Board of Control to write off uncollectible amounts.

PROPERTY

The property records have not been reconciled with either the general ledger or the inventory list. In addition, ALRB does not have a Property Survey Board to recommend release of accountability for property. Although items have been reported as stolen, they have not been removed from the property accounts.

Recommendation

We recommend that the board prepare property reconciliations at least quarterly, reconcile the equipment inventory to property records, and establish a Property Survey Board so that appropriate items can be surveyed.

ADJUSTING ENTRIES

To aid in the fair presentation of your financial statements for the year ended June 30, 1979, we made certain adjusting entries. The entries bring your financial statements into conformance with generally accepted accounting principles.

Adjustments to your financial records should be made for the following adjusting entry:

<u>GENERAL FUND</u>		<u>Debit</u>	<u>Credit</u>
Liability for Installment Purchase Contract		\$22,004	
Equipment			\$ 436
Investment in General. Fixed Assets			21,568

To adjust accounts for errors in recording the purchase of equipment and the payments on the liability.

The following adjustments are solely for the purpose of statement presentation; no adjustment to your financial records is needed.

<u>GENERAL FUND</u>			
Allowance for Deferred Accounts Receivable		\$5,625	
Accounts Receivable			\$5,625

To reduce both accounts as of June 30, 1979 for subscription payments received in May and June but not recorded.

Mr. Gerald A. Brown, Chairman
 Agricultural Labor Relations Board
 February 21, 1980
 Page 7

	<u>Debit</u>	<u>Credit</u>
Accounts Payable	\$668,760	
Prepayments to Other Funds		\$ 53,100
Encumbrances Outstanding		225,039
Prior Year Adjustments		90,621
Expenditures		300,000

To offset accounts payable to other funds by prepayments to other funds; reclassify accounts payable as encumbrances outstanding for goods and services not received on or before June 30, 1979; reverse entry made in error closing prior year adjustment into accounts payable; and adjust the year-end accrual of accounts payable and expenditures.

AGENCY TRUST

Fund Balance	\$3,216	
Due to Agricultural Employees		\$3,216

To reclassify the fund balance as a liability.

Mr. Gerald A. Brown, Chairman
Agricultural Labor Relations Board
February 21, 1980
Page 8

State agencies have ten working days to respond in writing to management letters of the Office of the Auditor General. We would appreciate receiving your written response to this management letter by March 5, 1980.

If you have any questions concerning the contents of this letter, please contact Mr. Richard LaRock, Audit Manager, at 323-3831.

Sincerely,



THOMAS W. HAYES
Auditor General

TWH:RL:bg

Staff: Richard I. LaRock, CPA
Jeffrey A. Winston
Nancy L. Campbell

cc: Mary Ann Graves, Director
Department of Finance

Memorandum

To : Thomas W. Hayes, Auditor General
Joint Legislative Audit Committee
Office of the Auditor General
925 L Street, Suite 750
Sacramento, CA 95814

Date: February 26, 1980

File No.:

Telephone: ATSS ()

() 2-7007

From : Geráld A. Brown
Chairman

Subject : Management Letter 901

Thank you for the management letter regarding your recent financial audit of this Agency. My staff and I have reviewed the findings, concur with the recommendations, and find the audit to be helpful. We have begun implementing all of the recommendations and will follow-up our progress in accordance with your procedures.

Please contact Clark Bennett, who will be responsible for implementing all recommendations, at 5-0645 if you have any questions.



G. A. B.

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps