



Recommendations Not Fully Implemented After One Year

The Omnibus Audit Accountability Act of 2006

January 2020

REPORT 2019-041





CALIFORNIA STATE AUDITOR

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January 9, 2020

2019-041

The Governor of California
President pro Tempore of the Senate
Speaker of the Assembly
State Capitol
Sacramento, California 95814

Dear Governor and Legislative Leaders:

Consistent with the Omnibus Audit Accountability Act of 2006 (Government Code sections 8548.7 and 8548.9), my office presents this special report to the Joint Legislative Audit Committee, Joint Legislative Budget Committee, and Department of Finance. This report notes that from November 2012 through October 2018, our office issued 225 reports on audits and investigations of state agencies. Those reports included 1,800 recommendations and, as of October 2019, state agencies had fully implemented 1,493, or 83 percent, of them. However, we identified 307 unaddressed recommendations that were more than one year old. Similarly, we issued 79 reports to nonstate entities, such as counties or school districts. Those reports included 766 recommendations and, as of October 2019, the nonstate entities had implemented 615, or 80 percent, of them. In addition to identifying which recommendations have and have not been fully implemented, the California State Auditor website displays written responses from each agency or entity explaining the status of each recommendation. The website also provides agency and entity responses for recommendations that have not been fully implemented, which explain when or if these recommendations will be fully implemented.

Our audit and investigative efforts bring the greatest return when agencies act upon the findings and recommendations we issue. An example of an agency taking effective action on our recommendations is the Department of Motor Vehicles (DMV) following our April 2017 release of Report 2016-121, which detailed our audit of disabled person parking placards (placards) and disabled person or disabled veteran license plates (plates). Our findings described how the benefits of placards and plates—which allow individuals with disabilities to park in designated spaces, in metered spaces at no charge, or in time-limited spaces for as long as necessary—create a significant incentive for misuse. We found that the DMV had not sufficiently ensured that applications for placards or plates were legitimate, allowing for fraudulent use, and it had not canceled placards for thousands of individuals who were likely deceased, increasing the risk that others could misuse those placards. As of October 2019, the DMV had fully implemented 16 of our 17 recommendations designed specifically to reduce fraud and deter placard misuse. By implementing the recommendations, the DMV is helping to ensure that those with disabilities have the accessible parking to which their placards and plates entitle them.

If you would like more information about any of the background or recommendations in this report, please contact Margarita Fernández, Chief of Public Affairs, at (916) 445-0255.

Respectfully submitted,

A handwritten signature in black ink that reads 'Elaine M. Howle'. The signature is written in a cursive, flowing style.

ELAINE M. HOWLE, CPA
California State Auditor

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INTRODUCTION

As required by the Omnibus Audit Accountability Act of 2006 (Accountability Act), the California State Auditor (State Auditor) presents her report on the status of recommendations that are more than one year old and have not been fully implemented by the audited entities. The Accountability Act requires state agencies audited or investigated by the State Auditor to provide updates on their implementation of associated recommendations. The State Auditor's long-standing practice, which is consistent with generally accepted government auditing standards, is to request audited entities to provide written updates on their implementation of audit recommendations 60 days, six months, and one year after the audit report's public release date. For investigative reports, state law requires state agencies that are the subject of an investigation to provide updates on their implementation of recommendations within 60 days of receiving the reports, and monthly thereafter until the agency has taken final action. As the State Auditor implemented the Accountability Act, it retained these prescribed timeframes as the intervals at which agencies must report on their implementation of audit recommendations. The State Auditor first notified all state agencies of their responsibilities under the Accountability Act and the State Auditor's plans for implementing these requirements in May 2007. Since that time, the State Auditor has annually provided a reminder to relevant state agencies regarding recommendations issued that were more than a year old and not fully implemented.

RESULTS IN BRIEF

State Entities

From November 2012 through October 2018, the State Auditor issued 225 reports that related to audits or investigations of state agencies. These reports were requested through the Joint Legislative Audit Committee, legislation, or as the result of an investigation.¹ The State Auditor made 1,800 recommendations to the audited state agencies in those reports, of which 1,493 have been fully implemented. However, the State Auditor identified 307 recommendations made to 42 agencies that had been outstanding at least one year and remain not fully implemented as of October 2019.²

Nonstate Entities

From November 2012 through October 2018, the state auditor issued 79 reports that included nonstate entities, and made 766 recommendations to these entities. As of October 2019, the State Auditor identified 151 recommendations issued to 47 nonstate entities that are more than one year old and not fully implemented.


¹ The statewide single audit (financial and federal compliance audits) is mandated as a condition of California receiving federal funding. The State Auditor follows up on recommendations made in those audits each year in the State Auditor's annual report on California's Internal Control and State and Federal Compliance. As of January 1, 2010, the State Auditor began reporting as required on the status of recommendations made in investigative reports. The State Auditor initiated the investigations in response to whistleblower complaints or other information suggesting improper governmental activities.

² Excludes recommendations for legislative changes. Those recommendations are included in a separate report to the Legislature.

Importance of Implementing Recommendations

The State Auditor's audit and investigative efforts bring the greatest return when agencies act upon the findings and recommendations. For example, in April 2017, the State Auditor released an audit concerning the Department of Motor Vehicles' (DMV) disabled person parking placard program. Disabled person parking placards (placards) and disabled person or disabled veteran license plates (plates) allow people to park in parking spaces for individuals with disabilities, in metered spaces without paying the meter, and in time-limited spaces without having to worry about those limitations. However, these benefits create a significant incentive for misuse. The State Auditor found that DMV does not sufficiently ensure that applications for placards or plates are legitimate. Consequently, DMV may be allowing people to fraudulently obtain placards. The audit also found that DMV had not cancelled placards for thousands of individuals who are likely deceased, increasing the risk that others may misuse the placards. As of October 2019, DMV fully implemented 16 of 17 recommendations made by the State Auditor, designed specifically to reduce fraud and deter placard misuse. When individuals who do not need disabled placards use them, it deprives people with disabilities of the opportunity to have convenient parking. By implementing the recommendations, DMV is helping to ensure that those with disabilities are able to take advantage of the benefits of their placards and plates.

In October 2019, the State Auditor mailed notices to audited and investigated entities regarding recommendations more than a year old and not fully implemented, corresponding to reports issued from November 2012 through October 2018. The tables beginning on page 5 summarize and provide information on recommendations issued between November 2012 and October 2018. Table 1 shows recommendations more than five years old, issued between November 2012 and October 2013, which have not been fully implemented as of the agencies' latest response. Because the recommendations shown in Table 1 are more than five years old, the State Auditor will not reassess them in subsequent reports. Table 2, beginning on page 9, summarizes recommendations that have not been fully implemented for audits and investigations pertaining to state entities, issued between November 2013 and October 2018. Table 3, beginning on page 67, summarizes recommendations more than one year old made to nonstate entities. As indicated on Table 2 and Table 3, the State Auditor did not always agree with agency assertions that certain recommendations were fully implemented. Two columns in these tables provide the State Auditor's reason for disagreement.

The  symbol appears in the tables next to the audit number whenever an audit has recommendations to more than one agency appearing in this report. Please refer to the index on page 3.

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Reference for Reports Featuring Recommendations to Multiple Entities

| REPORT | ENTITIES WITH RECOMMENDATIONS |
|--|--|
| State Entities With Recommendations—Included in Tables 1 and 2 | |
| A 2012-110 | California Governor's Office of Emergency Services, California Natural Resources Agency, Department of Motor Vehicles |
| B 2013-109 | California Public Utilities Commission, Public Advocates Office |
| C 2014-116 | California Department of Technology, Department of Consumer Affairs |
| D 2015-131 | California Department of Social Services, Medical Board of California |
| E 2016-126 | California Department of Justice, California Department of Social Services |
| F 2016-130 | University of California; University of California, Board of Regents |
| G 2016-136 | California Department of Education, California Department of Justice |
| H 2017-109 | California Department of Public Health, Department of Health Care Services, Office of Statewide Health Planning and Development |
| I 2017-117 | Department of Health Care Services, Mental Health Services Oversight and Accountability Commission |
| J 2017-119 | California State University Channel Islands, Sacramento State University, San Diego State University, Sonoma State University, The California State University |
| K 2018-1 | California Correctional Health Care Services, California Department of Corrections and Rehabilitation |
| Nonstate Entities With Recommendations—Included in Table 3 | |
| L 2013-036 | County of Butte, County of San Diego |
| M 2014-132 | Hesperia Water District, Victorville Water District |
| N 2015-115 | County of Alameda, County of Santa Clara |
| O 2015-134 | City of Novato, City of Pasadena |
| P 2016-036 | County of Fresno, County of San Diego |
| Q 2016-141 | Acton-Agua Dulce Unified School District, Antelope Valley Union High School District, New Jerusalem Elementary School District |
| R 2017-032 | Bakersfield College, Peralta Community College District |
| S 2017-101 | Los Angeles County Sheriff's Department, Sacramento County Sheriff's Department, San Diego County Sheriff's Department |
| T 2017-104 | Los Angeles County Office of Education, Los Angeles Regional Adult Education Consortium, Montebello Unified School District |
| State and Nonstate Entities With Recommendations—Included in Tables 2 and 3 | |
| U 2015-112 | California Department of Education, East Side Union High School District, Long Beach Unified School District |
| V 2015-130 | California Department of Justice, Los Angeles Police Department |
| W 2016-112 | California Department of Education, San Juan Unified School District |
| X 2016-139 | California Department of Education, San Francisco Unified School District, Stockton Unified School District |
| Y 2017-102 | Cerritos College, Chancellor of the California Community Colleges, Foothill-De Anza Community College District, Los Rios Community College District |
| Z 2017-107 | Santa Clara County Registrar of Voters, Secretary of State's Office |
| AA 2017-116 | California Department of Education, Community Child Care Council of Santa Clara County |
| BB 2017-118 | Los Angeles Regional Water Quality Control Board, State Water Resources Control Board |
| CC 2017-131 | California Department of Justice, Los Angeles Police Department, Stanislaus County Sheriff's Department |
| DD 2018-106 | Alameda County Sheriff's Office, California Department of Corrections and Rehabilitation |



Additional information on each recommendation is available at the State Auditor's website. The website includes each agency's response to the current status of outstanding recommendations. The website also includes the audit or investigative report and summary, the text of the recommendation, and the State Auditor's assessment of whether the agency has fully implemented the recommendation, based on the agency's response, supporting documentation, and inquiries.

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Table 1
Recommendations Made to State Entities That Are More Than Five Years Old and Are Still Not Fully Implemented
(Reports Issued From November 2012 Through October 2013)

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|--|---|--|------------------------------|
| BUSINESS, CONSUMER SERVICES, HOUSING | | | |
| California State Athletic Commission | | | |
| State Athletic Commission: Its Ongoing Administrative Struggles Call Its Future Into Question 2012-117 (March 2013) | 7. To ensure that it adequately tracks critical information related to its basic functions and mission, the commission should work with Consumer Affairs to ensure that the new online program will meet its needs and requirements. Once the program is in place, the commission should use it as its central means for tracking its operations. | 6 | Ongoing |
| | 9. To ensure that it accurately collects revenue, the commission should calculate the pension assessment by counting all the complimentary tickets issued, except for working complimentary tickets, not merely the complimentary tickets that are redeemed. If the commission does not agree that it should calculate the pension assessment by counting all the complimentary tickets issued, it should seek a change in its regulations to calculate the fee based only on the number of complimentary tickets redeemed. | 6 | Will Not Implement |
| | 22. The commission needs to establish regulations that describe its process for determining its ticket assessment for the neurological account so that it avoids the use of underground regulations. | 6 | January 2021 |
| CORRECTIONS AND REHABILITATION | | | |
| California Department of Corrections and Rehabilitation | | | |
| California Department of Corrections and Rehabilitation and California Correctional Health Care Services: Both Agencies Wasted State Resources by Improperly Accounting for Leave Taken by Their Employees I2010-1045 (June 2013)* | 4. Adjust current employees' leave balances in the leave accounting system to correct any improper charging of leave identified by the audit. | 6 | Unknown |
| | 6. In instances where the audit has determined that an employee's leave balance was mischarged but the employee subsequently departed state service, take appropriate measures to remedy any resulting incorrect compensation of the employee for unused leave upon his or her departure, including by seeking repayment of any amount overpaid to the employee. | 6 | Unknown |
| GENERAL GOVERNMENT | | | |
| California Department of Veterans Affairs | | | |
| California Department of Veterans Affairs: It Has Initiated Plans to Serve Veterans Better and More Cost-Efficiently, but Further Improvements Are Needed 2012-119 (May 2013) | 5. To better utilize unused space at the veterans homes, and to serve more veterans within legal restrictions, CalVet should use the information in the Yountville veterans home master plan to develop a plan for using unused space at that home to generate revenue and/or serve more veterans. | 6 | December 2019 |
| | 11. To ensure it is maximizing its ability to serve veterans in the State's veterans homes, CalVet should follow through with its plan to assess the bed capacity of the homes for veterans' needs after the homes in Fresno and Redding are licensed, to determine the most appropriate number of beds for the different levels of care offered at each home. | 6 | December 2019 |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|---|--|--|------------------------------|
| | 15. To allow for public input and to prevent any legal challenges that its policy of capping members' fees, its \$165 monthly income-retention policy for members, and its age and admission policy are unenforceable underground regulations, CalVet should adopt these policies as regulations in accordance with the Administrative Procedure Act. | 6 | March 2021 |
| | 17. To more effectively and efficiently meet state purchasing and procurement requirements, CalVet should continue implementing quality assurance policies to strengthen its oversight of its purchasing practices, including conducting on-site reviews of the purchasing practices of the veterans homes. | 6 | December 2020 |
| California Public Utilities Commission | | | |
| California Public Utilities Commission: Despite Administrative Weaknesses, It Has Generally Awarded Compensation to Intervenor in Accordance With State Law 2012-118 (July 2013) | 2. The commission should determine the cause of its lack of compliance with state law requiring it to issue award decisions within 75 days of the date an intervenor submits a compensation claim, and it should determine what actions to take to rectify the problem. The commission should ensure that it has sufficient information, such as detailed tracking information regarding claims, to identify where in the process delays are occurring. If the commission determines that the current 75-day statutory period is unreasonable, it should seek a change in state law. | 6 | December 2019 |
| | 5. To comply fully with state law, the commission should conduct a comprehensive market rate study and update it periodically. | 6 | December 2019 |
| California Department of Public Health | | | |
| Developmental Centers: Poor-Quality Investigations, Outdated Policies, Leadership and Staffing Problems, and Untimely Licensing Reviews Put Residents at Risk 2012-107 (July 2013) | 18. To improve its enforcement, each year Public Health should evaluate the effectiveness of its enforcement system across all types of health facilities, including those in developmental centers, prepare the required annual report, and, if called for, recommend legislation to improve the enforcement system and enhance the quality of care. | 6 | July 2020 |
| Department of Health Care Services | | | |
| Mental Health Services Act: The State's Oversight Has Provided Little Assurance of the Act's Effectiveness, and Some Counties Can Improve Measurement of Their Program Performance 2012-122 (August 2013) | 3. To ensure that counties have the needed guidance to implement and evaluate their MHSA programs, Health Care Services should coordinate with the Accountability Commission and issue guidance or regulations, as appropriate, for Facilities programs and for other MHSA requirements, such as a prudent reserve. | 6 | March 2020 |
| | 5. To ensure that counties have the needed guidance to implement and evaluate their MHSA programs, Health Care Services should collaborate with the Accountability Commission to develop and issue guidance or regulations, as appropriate, to counties on how to effectively evaluate and report on the performance of their MHSA programs. | 6 | December 2019 |
| | 6. To ensure that Health Care Services and other state entities can evaluate MHSA programs and assist the Accountability Commission in its efforts, Health Care Services should collect complete and relevant MHSA data from the counties. | 6 | December 2020 |
| | 18. Health Care Services should develop standardized data collection guidelines or regulations, as appropriate, that will address inconsistencies in the data that counties report to the State. In developing these guidelines or regulations, Health Care Services should consult with the Accountability Commission to ensure that data collected reasonably fulfill statewide evaluation purposes. | 6 | December 2020 |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | |
|---|---|--|------------------------------|--------------------|
| K-12 EDUCATION | | | | |
| California Department of Education | | | | |
| California Department of Education: Despite Some Improvements, Oversight of the Migrant Education Program Remains Inadequate 2012-044 (February 2013) | 2. To demonstrate its willingness to fairly evaluate regional expenditures, Education should allow San Joaquin to reimburse its general fund for the vehicle purchase Education incorrectly disallowed. | 6 | Will Not Implement | |
| | 14. To address a lack of detailed migrant program service and outcome data, Education should either expand the capabilities of its existing statewide databases or implement additional systems that would allow regions to capture more detailed data about migrant students. | 6 | June 2020 | |
| School Safety and Nondiscrimination Laws: Most Local Educational Agencies Do Not Evaluate the Effectiveness of Their Programs, and the State Should Exercise Stronger Leadership 2012-108 (August 2013) | 19. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should use data from the kids survey and reported suspensions and expulsions to evaluate the levels of discrimination, harassment, intimidation, and bullying students encounter and to determine the effectiveness of its own and the LEAs' efforts, and report the results to the Legislature by August 1, 2014. | 6 | Will Not Implement | |
| LEGISLATIVE, JUDICIAL, AND EXECUTIVE | | | | |
| California Department of Justice | | | | |
| Armed Persons With Mental Illness: Insufficient Outreach From the Department of Justice and Poor Reporting From Superior Courts Limit the Identification of Armed Persons With Mental Illness 2013-103 (October 2013) | 23. To reduce the risk that it may not identify an armed prohibited person, Justice should revise its electronic matching process to use all personal identifying numbers available in its databases. | 6 | July 2019 | |
| California Governor's Office of Emergency Services[†] | | | | |
|   | Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013) | 11. To make certain that money from the special plate funds pay only for allowable and supportable activities, Cal EMA should maintain documentation to support its charges to the antiterrorism fund. For example, it should ensure that employees submit signed time reports to support the time they spend on antiterrorism-related activities. | 6 | Will Not Implement |
| Secretary of State's Office | | | | |
| Office of the Secretary of State: It Must Do More to Ensure Funds Provided Under the Federal Help America Vote Act Are Spent Effectively 2012-112 (August 2013) | 4. To enhance the value of the HAVA spending plan as a transparency and accountability tool for the Legislature, the Office should make the following modifications to its annual HAVA spending plan: <ul style="list-style-type: none"> • Clearly state the methodology used to report prior HAVA expenditures in the HAVA spending plan. Such a methodology should use the financial information contained in its accounting system. • Reconcile the prior HAVA expenditures with the year-end financial reports the Office provides to the California State Controller's Office. • Present prior HAVA expenditures by activity and by specific appropriation. | 6 | Will Not Implement | |
| | 5. To ensure the State complies with the NVRA, the Office should take all necessary steps, including seeking any necessary legislative changes, and work with the DMV to modify the driver's license application so that it may simultaneously serve as a form for voter registration. | 6 | Will Not Implement | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|--------------------------------------|----------------|--|------------------------------|
|--------------------------------------|----------------|--|------------------------------|

NATURAL RESOURCES

California Natural Resources Agency

| | | | | |
|------------------------------|--|--|---|--------------------|
| <p>+ A</p> | <p>Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)</p> | <p>15. To make certain that money from the special plate funds pay only for allowable and supportable activities, Resources should use all appropriate funding sources to pay for any expenses that benefit multiple programs in proportion to the benefits these programs actually receive. Further, it should ensure that its allocation of such expenses to different funds is equitable and supported.</p> | 6 | Will Not Implement |
|------------------------------|--|--|---|--------------------|

TRANSPORTATION

Department of Motor Vehicles

| | | | | |
|------------------------------|--|--|---|-----------------------|
| <p>+ A</p> | <p>Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)</p> | <p>1. To ensure that programs supported by special plates receive appropriate amounts of revenues due to them, Motor Vehicles should annually collect all fees for special plates that are no longer on a vehicle but are retained by the plate owner.</p> | 6 | Will Not Implement |
| | | <p>3. Motor Vehicles should assess the extent to which it has charged fees for special plates that are not consistent with those prescribed in statutes and take appropriate action.</p> | 6 | Partially Implemented |

* Before publishing a report of an investigation, the State Auditor provides the head of each agency involved with a copy of the investigative report, including any recommendations. Therefore, in calculating how long a recommendation has been outstanding, the State Auditor uses the date the investigative report was provided to the agency, not the date the report was published. The investigative report for case I2010-1045 was provided to the California Department of Corrections and Rehabilitation in June 2013.

† In July 2013, the California Emergency Management Agency became the California Governor's Office of Emergency Services.

Table 2
Recommendations Made to State Entities That Are More Than One Year Old and Are Still Not Fully Implemented
(Reports Issued From November 2013 Through October 2018)

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|---|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| BUSINESS, CONSUMER SERVICES, HOUSING | | | | | |
| Board of Registered Nursing | | | | | |
| Board of Registered Nursing: Significant Delays and Inadequate Oversight of the Complaint Resolution Process Have Allowed Some Nurses Who May Pose a Risk to Patient Safety to Continue Practicing 2016-046 (December 2016) | 10. To increase its pool of expert witnesses, by June 2017, BRN should take the steps necessary to increase the hourly wage it pays expert witnesses. | 2 | Will Not Implement | | |
| Department of Consumer Affairs | | | | | |
| California Department of Consumer Affairs' BreEZe System: Inadequate Planning and Oversight Led to Implementation at Far Fewer Regulatory Entities at a Significantly Higher Cost 2014-116 (February 2015) | 17. To the extent that Consumer Affairs chooses to implement BreEZe at the phase 3 regulatory entities, it should first complete a formal cost-benefit analysis to ensure that BreEZe is a cost-effective solution to meet these regulatory entities' business needs. To make certain this analysis is complete, it should include an assessment of the potential changes these regulatory entities may require to be made of the BreEZe system and the associated costs. Consumer Affairs should complete the cost-benefit analysis before investing any more resources into the implementation of BreEZe at the phase 3 regulatory entities, and it should update this analysis periodically as significant assumptions change. | 4 | † | | ● |
| | 35. To ensure that future training for BreEZe system rollouts is timely and effective, Consumer Affairs should provide training on the BreEZe system as close to the rollout date as possible to ensure that staff retain the information for using the system as it is implemented. | 4 | † | ● | |
| | 36. To ensure that future training for BreEZe system rollouts is timely and effective, Consumer Affairs should work with the regulatory entities to develop training that is specific to each entity's business processes. | 4 | † | ● | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Department of Housing and Community Development | | | | | |
| California Department of Housing and Community Development: Its Oversight of Housing Bond Funds Remains Inconsistent 2018-037 (September 2018) | 5. To ensure that it appropriately monitors CalHome as required by statute, regulation, and program guidelines, HCD should immediately collect all required reports and follow up with recipients to obtain missing reports. Staff should withhold fund disbursements from recipients that have not submitted required reports. If the submitted reports reveal a problematic trend, such as a recipient not disbursing funds, HCD should take appropriate corrective action with the recipient. | 1 | July 2019 | | |
| | 8. To ensure that the IIG program award funds benefit the target population, HCD should develop and use a tool by December 1, 2018, to track which awards are monitored by local jurisdictions or by other HCD programs and which are not monitored at all. HCD should then immediately obtain monitoring reports from the local jurisdictions and other HCD programs to verify monitoring and review the results of such monitoring. HCD should follow up on any noted deficiencies. Further, HCD should, by January 1, 2019, develop a plan to perform on-site visits for those recipients that do not receive adequate monitoring from another source, and it should perform the planned on-site monitoring. | 1 | October 2019 | | |
| | 11. To ensure that it maximizes the benefit of the funds it has invested in CAPES's development and to support its ongoing efforts to improve CAPES's usability, HCD should, by January 1, 2019, determine to what extent the programs could be using CAPES at its current level of development to capture information. | 1 | December 2019 | | |
| | 14. To ensure that it maximizes the benefit of the funds it has invested in CAPES's development and to support its ongoing efforts to improve CAPES's usability, HCD should, by January 1, 2019, develop a documented process to ensure that all data in CAPES are accurate and complete. This process should include all phases of contract management, including monitoring. HCD should implement a routine periodic review of this process and update the process as necessary. | 1 | December 2018 | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 16. To ensure that it is able to meet its administrative monitoring obligations and that it uses housing bond funds in compliance with state law, regulations, and program guidelines, HCD should develop a long-term plan by January 1, 2019, for how it will avoid exceeding the administrative cost limits of those programs in the most immediate danger of overage and for how it will address instances when it has exceeded administrative cost limits. The plan should identify the programs at risk of exceeding the limit; the actions HCD will take for each program to gain efficiencies; its plan for moving staff between programs; a request for more money or legislative changes such as modifying the statutory limit on administrative spending, if necessary; and an evaluation of the consequences of not fulfilling its monitoring obligations. | 1 | February 2019 | | |
| | 18. To ensure that it complies with state law, prudently uses administrative funding, and promotes transparency, HCD should calculate and retain only funds equal to its actual administrative costs in instances when it does not disburse awarded funds to a recipient and subsequently grants the funds to another recipient. | 1 | August 2019 | | |
| | 19. To ensure that it does not exceed administrative cost restrictions and that it maximizes the funds intended to address target populations' housing needs, HCD should estimate when it will run out of administrative funds for any specific program, document its projection methodology, and provide underlying data and support for its estimates. The projections should include, but not be limited to, actual staff time spent on the program, the number of awards being monitored, and the length of monitoring. Staff should provide these projections and methodologies to management for review and approval by December 1, 2018, and then at least biannually thereafter. | 1 | April 2019 | | |

Medical Board of California



California's Foster Care System: The State and Counties Have Failed to Adequately Oversee the Prescription of Psychotropic Medications to Children in Foster Care
2015-131 (August 2016)

| | | | | |
|---|---|--------------|--|--|
| 35. Following the completion of the analysis (described in Recommendation 34), the Medical Board should take the appropriate follow-up actions that it deems necessary, including the investigation of physicians identified in its analysis. | 3 | Undetermined | | |
|---|---|--------------|--|--|

STATE AUDITOR'S ASSESSMENT

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
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CORRECTIONS AND REHABILITATION

California Correctional Health Care Services



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|--|---|---|-----------|---|--|
| Investigations of Improper Activities by State Agencies and Employees: Misuse of State Time, Economically Wasteful Activities, and Misuse of State Property I2018-1 (July 2018)‡ | 14. Ensure that scheduling staff use the appropriate post codes in the scheduling software for all nursing staff so their time is accurately reported. | 1 | July 2020 | | |
| | 15. Ensure that all other nursing staff assignments to ad hoc posts are appropriate, and require schedulers to enter a note in the scheduling software indicating an employee's duties while in a general ad hoc post. | 1 | July 2020 | | |
| Sterilization of Female Inmates: Some Inmates Were Sterilized Unlawfully, and Safeguards Designed to Limit Occurrences of the Procedure Failed 2013-120 (June 2014) | 5. To ensure that it can better monitor how its medical staff and contractors adhere to the informed consent requirements of Title 22, sections 70707.1 through 70707.7, the Receiver's Office should develop a plan by August 2014 to implement a process by December 2014 that would include working with Corrections to establish a process whereby inmates can have witnesses of their choice when consenting to sterilization, as required by Title 22, or working to revise such requirements so that there is an appropriate balance between the need for secure custody and the inmate's ability to have a witness of her choice. | 5 | † | ● | |

California Department of Corrections and Rehabilitation

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|--|--|---|----------------|--|--|
| California Department of Corrections and Rehabilitation: It Must Increase Its Efforts to Prevent and Respond to Inmate Suicides 2016-131 (August 2017) | 2. Corrections should immediately require mental health staff to score 100 percent on risk evaluation audits in order to pass. If a staff member does not pass, Corrections should require the prison to follow its current policies by reviewing additional risk evaluations to determine whether the staff member needs to undergo additional mentoring. | 2 | January 2020 | | |
| | 8. To monitor prisons' compliance with its requirement that inmates in crisis beds receive daily progress notes, Corrections should implement monitoring of these notes electronically into its audit process by the time the electronic health record system is in use systemwide in October 2017. Corrections should require prisons that are out of compliance to develop and implement quality improvement plans, and it should follow up on the prisons' implementation of those plans. | 2 | September 2019 | | |
| | 11. To address the unique circumstances that may increase its female inmates' rates of suicide and suicide attempts, Corrections should continue to explore additional programs that could address the suicide risk factors for female inmates. | 2 | June 2019 | | |

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|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 12. To ensure that all prison staff receive required training related to suicide prevention and response, Corrections should immediately implement a process for identifying prisons where staff are not attending required trainings and for working with the prisons to solve the issues preventing attendance. | 2 | September 2019 | | |
| | 13. To ensure that trainers and risk evaluation mentors at all prisons are able to train staff effectively, Corrections should immediately begin requiring prisons to report the percentage of their trainers and mentors who have received training on how to conduct training and mentoring. It should work with prisons to ensure that all trainers and mentors receive adequate training. | 2 | March 2019 | | |
| | 14. To maximize the value of its trainings related to suicide prevention and response, Corrections should ensure that starting in January 2018, its trainings include all content that the special master and its own policies require. | 2 | December 2019 | | |
| | 15. To ensure that it has enough staff to provide mental health services to all inmates who require care, Corrections should review and revise its mental health staffing model by August 2018. | 2 | Will Not Implement | | |
| | 16. To ensure that prisons comply with its policies related to suicide prevention and response, Corrections should continue to develop its audit process and implement it at all prisons by February 2018. The process should include, but not be limited to, audits of the quality of prisons' risk evaluations and treatment plans. | 2 | To Be Determined | | |
| | 17. To ensure that prisons can easily access Corrections' current policies related to mental health, Corrections should ensure that its program guide is current and complete as it works to incorporate the program guide into regulations. Corrections should immediately begin working with federal court monitors to draft regulations. | 2 | December 2019 | | |
| | 18. To ensure that suicide prevention teams meet quorum requirements, Corrections should, starting January 2018, work with prisons that consistently fail to achieve a quorum to resolve issues that may be preventing the teams from having all required members present at meetings. | 2 | March 2019 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| + DD Correctional Officer Health and Safety: Some State and County Correctional Facilities Could Better Protect Their Officers From the Health Risks of Certain Inmate Attacks 2018-106 (September 2018) | 3. To make certain that victims are aware of threats to their health, CIM should follow state law and ensure that its medical personnel immediately inform victims of gassing attacks of any evidence suggesting that the inmates involved have a communicable disease. It should further document that it has provided this information to victims. | 1 | † | ● | ● |
| | 21. To ensure the health and safety of its officers when interacting with inmates, CIM should provide annual training that is specific to preventing and responding to gassing attacks. | 1 | December 2020 | | |
| | 22. To ensure that it is able to identify high-risk situations and deter repeat offenders, CIM should specifically track all gassing attacks and use the tracking data as a tool to prevent future gassing attacks. | 1 | † | ● | ● |
| Investigations of Improper Activities by State Agencies and Employees I2015-1 (August 2015)‡ | 19. Corrections and Correctional Health Care should run a query of exempt positions related to the chief psychologist classification, such as clinical psychologists and senior psychologists, to determine whether any other exempt employees were improperly credited or paid for on-call or call-back assignments prior to December 2014, and seek recovery through reducing those employees' accumulated leave balances. | 4 | March 2020 | | |
| Investigations of Improper Activities by State Agencies and Employees: Misuse of Resources, Inaccurate Attendance Records, Disclosure of Confidential Information, and Improper Payments I2017-1 (March 2017)‡ | 15. CDCR should revise the Institutional Worker Supervision Pay (IWSP) procedure to require that personnel staff review and ensure that an employee's direct supervisor signs the qualifying employee's timesheets and IWSP documents each month. | 2 | December 2019 | | |
| | 17. CDCR should enforce its current procedure to retain Institutional Worker Supervision Pay (IWSP) documentation. | 2 | January 2020 | | |
| | 19. CDCR should train all employees, supervisors, and personnel staff who receive, approve, or issue the extra pay to ensure that they are familiar with the requirements of the IWSP procedure and Pay Differential 67. | 2 | January 2020 | | |
| + K Investigations of Improper Activities by State Agencies and Employees: Misuse of State Time, Economically Wasteful Activities, and Misuse of State Property I2018-1 (July 2018)‡ | 20. Fully implement and continue to follow recommendations from prior investigative reports involving similar inappropriate inmate supervision pay at other CDCR facilities, including the recommendation to train all employees who receive, approve, or issue the inmate supervision pay. | 1 | December 2019 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |


ENVIRONMENTAL PROTECTION

California Department of Resources Recycling and Recovery

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|--|---|---|-----------|---|--|
| <p>California Department of Resources Recycling and Recovery: It Has Not Provided the Oversight Necessary to Ensure That the Mattress Recycling Program Fulfills Its Purpose 2018-107 (August 2018)</p> | <p>4. By January 1, 2020, CalRecycle should update the baseline and goals for mattress recycling to reflect the most current available information it has related to the number of mattresses disposed of statewide. In addition, it should ensure that its recycling goals are statewide in scope by including information about recycling and renovation from entities that do not contract with the Mattress Council.</p> | 1 | July 2020 | | |
| | <p>5. In order to bring violators of the recycling act into compliance and to ensure that its enforcement activities are timely, CalRecycle should do the following:</p> <ul style="list-style-type: none"> • Assess penalties for noncompliance with the recycling act. • Publicize any penalties it assesses against violators of the recycling act as a deterrent to potential violators. • Monitor inspection cases to ensure that it does not complete them before the retailers in question have remedied any instances of noncompliance. • Execute a plan to verify compliance for all inspections in which it did not obtain evidence of compliance. • Develop and implement a timeline for the penalty phase of the enforcement process. • Regularly review the timeliness of its enforcement process and prioritize any overdue enforcement actions based on its enforcement timelines. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| California Department of Resources Recycling and Recovery: The Beverage Container Recycling Program Continues to Face Deficits and Requires Changes to Become Financially Sustainable 2014-110 (November 2014) | 2. To ensure it can demonstrate that its fraud prevention efforts are maximizing financial recoveries for the beverage program, CalRecycle should both modify and annually update its fraud management plan to include the following: <ul style="list-style-type: none"> By December 31, 2014, formally establish a systematic process for analyzing, monitoring, and responding to the risk of fraudulent recycling of out-of-state beverage containers. Develop fraud estimates—by type of fraudulent activity—that quantify the potential financial losses to the beverage program and the methodology CalRecycle used to develop these estimates. Identify the amount of actual fraud in the prior year by type of fraudulent activity, such as the financial losses resulting from the redemption of out-of-state beverage containers or the falsification of reports used to substantiate program payments. Identify the amount actually recovered for the beverage program in the form of cash for restitution and penalties resulting from fraud. | 4 | December 2020 | | |
| | 3. To allow for public input and to prevent any legal challenges claiming that its policies and procedures regarding prepayment holds constitute unenforceable underground regulations, CalRecycle should adopt these policies and procedures as regulations in accordance with the Administrative Procedure Act. | 4 | July 2020 | | |

State Water Resources Control Board

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| Investigations of Improper Activities by State Agencies and Employees: Conflict of Interest, Violation of Post-Employment Ethics Restrictions, Waste of State Funds, Misuse of State Resources, and Incompatible Activities I2016-2 (August 2016)† | 1. Take appropriate corrective action against the district engineer and the supervisors for their participation in or failure to address the conflict of interest. | 3 | Unknown | | |
|  State and Regional Water Boards: They Must Do More to Ensure That Local Jurisdictions' Costs to Reduce Storm Water Pollution Are Necessary and Appropriate 2017-118 (March 2018) | 6. To ensure that the regional boards obtain adequate and consistent information on the storm water management costs local jurisdictions incur, the State Water Board should develop statewide guidance by August 2018 for local jurisdictions on methods for tracking the cost of storm water management. If the State Water Board believes it does not have the expertise to develop such guidance, it should hire or contract with an expert in municipal finance who can assist in developing that guidance. | 1 | December 2019 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 7. If the State Water Board believes regulations are necessary to ensure that the regional boards and local jurisdictions follow its guidance regarding adequate and consistent information pertaining to their costs for storm water management, the State Water Board should adopt such regulations. | 1 | To Be Determined | | |
| | 11. The State Water Board should revise its trash policy to focus it on local jurisdictions that have water bodies that are harmed by trash, as identified by the polluted waters list. In addition, the State Water Board should review the polluted waters list at least biannually to identify any additional water bodies recently determined to be harmed by trash and impose its trash policy on the applicable jurisdictions. | 1 | Will Not Implement | | |

GENERAL GOVERNMENT

California Public Utilities Commission



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| <p>California Public Utilities Commission: Improved Monitoring of Balancing Accounts Would Better Ensure That Utility Rates Are Fair and Reasonable 2013-109 (March 2014)</p> | 14. The commission should follow the requirement in state law to inspect and audit the accounting records of utilities it regulates within required time frames. If the commission chooses to continue to meet this requirement through the general rate case process, it should ensure that all utilities file a general rate case on a regular schedule so as to comply with the state law's audit requirement. However, the commission should follow alternate methods to comply with the audit requirement when a utility will not be filing for its general rate case in time to be audited within three or five years, depending on the timing of the required audit for that utility. | 5 | † | ● | ● |
| <p>California Public Utilities Commission: It Fails to Adequately Ensure Consumers' Transportation Safety and Does Not Appropriately Collect and Spend Fees From Passenger Carriers 2013-130 (June 2014)</p> | 2. To ensure that it resolves complaints against passenger carriers in a timely manner, the commission should establish a method for prioritizing complaints and it should implement a policy specifying the maximum amount of time between the receipt of a complaint and the completion of the subsequent investigation. Further, the commission should require branch management to monitor and report regularly on its performance in meeting that policy. | 5 | 2020 and beyond | | |
| | 6. To ensure that the branch conducts thorough investigations of passenger carriers, the commission should implement a formal training program to ensure that all investigators have adequate knowledge and skills related to regulating passenger carriers. | 5 | 2020 and beyond | | |
| | 9. To ensure that passenger carriers submit accurate fee payments, the commission should require its fiscal staff to implement a process to verify passenger carrier fee payments and associated revenue. | 5 | June 2020 | | |

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| | 10. To ensure that it complies with state law and uses passenger carrier fees appropriately, the commission should implement a process to ensure that passenger carrier fee revenues more closely match related enforcement costs. | 5 | June 2020 | | |
| | 12. To detect and deter carriers from operating illegally at airports, the branch should use as intended the five positions added for passenger carrier enforcement at airports. If the branch chooses not to designate five positions solely for this purpose, then it must be prepared to demonstrate regularly that an equivalent number of full-time positions are working on this activity. | 5 | 2020 and beyond | | |
| California Public Utilities Commission: It Needs to Improve the Quality of Its Consumer Complaint Data and the Controls Over Its Information Systems 2014-120 (April 2015) | 3. To ensure that policy makers, enforcement officials, and the general public have access to accurate consumer complaint data in CIMS, the branch should continue to implement its quality management team program component focused on reviewing the categorization of complaints and correcting identified errors. | 4 | August 2020 | | |
| | 4. To ensure that policy makers, enforcement officials, and the general public have access to accurate consumer complaint data in CIMS, the branch should develop and implement tools by September 30, 2015, to measure the quality management team program's effectiveness. | 4 | August 2020 | | |
| | 11. The commission should ensure that it complies with all policy requirements in SAM Chapter 5300 no later than April 2016. | 4 | December 2020 | | |
| | 13. As part of developing, implementing, and maintaining an entitywide information security program, the commission should develop a risk management and privacy plan and conduct an assessment of risks facing its information assets. | 4 | December 2020 | | |
| | 16. The commission should revise its existing recovery plan to include a list of applications supporting critical business functions, their maximum acceptable outage time frames, and detailed recovery strategies for each application. | 4 | December 2020 | | |
| | 17. The commission should revise its existing recovery plan to include detailed procedures for rebuilding its technology infrastructure at an alternate processing site. | 4 | December 2020 | | |
| | 18. The commission should conduct regular tests and exercises to assess the sufficiency of the revised recovery plan and refine the plan when necessary. | 4 | December 2020 | | |

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| California Public Utilities Commission: It Should Reform Its Rules to Increase Transparency and Accountability, and Its Contracting Practices Do Not Align With Requirements or Best Practices 2016-104 (September 2016) | 2. To ensure that the choice of a vendor is sufficiently justified and that the vendor represents the best value, the CPUC should explain in its final decision how the vendor was the most qualified in all cases when the CPUC does not competitively select the vendor it directs utilities to contract with. | 3 | Will Not Implement | | |
| | 4. To avoid the appearance of inappropriate relationships, the CPUC should adopt a policy to prohibit commissioners from accepting gifts from regulated utilities and energy companies and free travel from organizations with significant ties to regulated utilities and other parties with financial interests in CPUC proceedings. | 3 | Extension Requested | | |
| | 6. To ensure that its contracting practices align with state requirements and best practices, the CPUC should update, distribute, and follow its contracting procedures manual. The manual should identify specific responsibilities for both contracts office staff and project managers, and it should provide specific guidance about the processes the CPUC will employ to do the following: <ul style="list-style-type: none"> • Fully justify civil service exemptions. • Conduct market research for exempt contracts. • Fully support the need for additional funding. • Ensure that it does not change the scope of work too significantly from the original. • Monitor contractor performance against criteria included in its contracts. • Avoid sole-source contracts when it is able to solicit competitive bids for services. | 3 | May 2019 | | |
| | 7. To ensure that its contracting practices align with state requirements and best practices, the CPUC should provide immediate refresher training to its contract analysts and contracts office manager, and establish a regular schedule of annual training for them to attend. | 3 | May 2019 | | |
| | 8. To ensure that its contracting practices align with state requirements and best practices, the CPUC should designate a limited number of project managers for each division at the CPUC, and provide those individuals with training on the CPUC's processes related to contracting, including how to monitor progress of a contractor's work. | 3 | March 2020 | | |
| | 10. The CPUC should update its general policy on responding to California Public Records Act requests so that the policy aligns with state law. | 3 | Ongoing | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 13. The CPUC should update its regulations to require parties joining a proceeding by filing a protest or response to an application or petition, or by filing comments in response to a rulemaking proceeding to fully disclose their interests in the proceeding. | 3 | Will Not Implement | | |
| California's Alternative Energy and Efficiency Initiatives: Two Programs Are Meeting Some Goals, but Several Improvements Are Needed 2014-124 (February 2015) | 3. To show how air pollution emissions reductions related to the solar initiative benefit the State, the commission should include in future reports the measurable benefits of those reductions. | 4 | † | ● | |

Public Advocates Office⁵



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| California Public Utilities Commission: Improved Monitoring of Balancing Accounts Would Better Ensure That Utility Rates Are Fair and Reasonable 2013-109 (March 2014) | 7. To further its mission to obtain the lowest possible rates for reliable and safe utility service for ratepayers through its reviews of balancing accounts, Ratepayer Advocates should use the commission's list of balancing accounts to guide its selection of the number, size, and type of balancing accounts to review so that its review coverage is more proportional across all utilities. | 5 | Will Not Implement | | |
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GOVERNMENT OPERATIONS

California Department of Technology



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| California Department of Consumer Affairs' BreEZe System: Inadequate Planning and Oversight Led to Implementation at Far Fewer Regulatory Entities at a Significantly Higher Cost 2014-116 (February 2015) | 14. To ensure that IT projects have the oversight needed to better position them for success, CalTech should develop thresholds relating to IT project cost increases and schedule delays to inform and better justify its decision to allow an IT project to continue. If a department's IT project reaches or exceeds these thresholds, CalTech should require the department to conduct a cost-benefit analysis for the project and include this analysis in an SPR. CalTech should consider the results of this analysis in its decision to approve or deny the SPR and, if warranted, take action to suspend or terminate the project so that it does not allow projects with significant problems to continue without correction. | 4 | † | ● | |
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| Department of General Services | | | | | |
| California Department of General Services' Real Estate Services Division: To Better Serve Its Client Agencies, It Needs to Track and Analyze Project Data and Improve Its Management Practices 2015-117 (March 2016) | 2. To ensure long-term efficient and effective delivery of projects, the division, in its planned implementation of its new project management system in July 2017, should ensure that the project management system can centrally track and extract all data regarding project status, including time delays, cost overages, and the reasons for each. | 3 | December 2021 | | |
| | 3. To ensure long-term efficient and effective delivery of projects, the division, in its planned implementation of its new project management system in July 2017, should track the reasons that projects are pending to identify its true backlog of projects. In doing so, it should develop a process to follow up on those projects that are pending to ensure that they are not on hold unnecessarily and are appropriately moving forward. | 3 | December 2021 | | |
| | 4. To ensure long-term efficient and effective delivery of projects, the division, in its planned implementation of its new project management system in July 2017, should, at least annually, use the centrally tracked data to identify common themes in the causes for project delays and cost overages and develop solutions to address these issues. Further, it should report the results of its review to General Services' executive management. | 3 | December 2021 | | |
| | 5. Until the division implements its planned project management system, it should, by September 2016, develop a process to, at a minimum, identify project status and reasons for project delays as well as cost overages. Using these data, the division should modify its project management processes to ensure the efficient and effective delivery of projects. | 3 | Will Not Implement | | |
| | 6. The division should develop and implement a process for preparing reasonable time frames and cost estimates for its projects within the building management branch. To better inform the development of this process, the division should evaluate the branch's structure, which should include a staffing analysis, to determine whether it is effectively organized and whether it should add cost estimator positions. | 3 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 7. To ensure that client agencies are paying equitable rates, by December 2016 General Services should develop and implement a strategy for allocating its administrative costs equally among all the projects it completes for client agencies, including those portions outsourced to private firms. | 3 | Partially Implemented | | |
| | 8. To ensure that the project management branch charges its client agencies a competitive hourly rate, by December 2016 and every two years thereafter, the division should conduct a rate analysis that fully accounts for differences between the project management branch's rate and private firms' rates. If it finds that the rates are not competitive, the division should identify and implement strategies to ensure that the project management branch's rates are as competitive as they can be with those of its private firm counterparts. Further, the division should explore and implement any other reasonable methods to ensure that it is delivering projects as cost effectively as possible. | 3 | Partially Implemented | | |
| | 10. To improve its communication with client agencies, the division should develop a process for providing periodic detailed bills and invoices to client agencies clearly describing the work for which it is charging. | 3 | December 2021 | | |
| | 11. To effectively evaluate the performance of its branches in delivering projects, the division should develop meaningful goals and objectives and a method of measuring its success in achieving them as part of its strategic plan that is focused on ensuring that projects are delivered on time and within budgeted cost estimates. | 3 | † | ● | |
| | 12. To ensure that its project management staff are adequately trained and have the information necessary to deliver projects as efficiently and effectively as possible, the division should conduct a comprehensive survey every other year of all of its client agencies to inform necessary improvements to its processes and training program and, in the interest of transparency, make the survey results public. | 3 | † | ● | |

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| <p>Department of General Services and California Department of Technology: Neither Entity Has Provided the Oversight Necessary to Ensure That State Agencies Consistently Use the Competitive Bidding Process 2016-124 (June 2017)</p> | <p>3. To improve its oversight of the State's noncompetitive contracts, General Services should, within 90 days, create plans for regularly performing statewide analyses to identify potential abuse or overuse of noncompetitive contracts. These analyses should include, but not be limited to, calculating the proportional value and number of the State's competitive and noncompetitive contracts and amendments, examining trends in agencies' use of noncompetitive contracts and amendments, and identifying unusual patterns among vendors receiving state contracts through noncompetitive means.</p> | 2 | Will Not Implement | | |

HEALTH AND HUMAN SERVICES

California Department of Public Health

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|---|--|---|--------------------|--|--|
| <p>California Department of Public Health: Even With a Recent Increase in Federal Funding, Its Efforts to Prevent Diabetes Are Focused on a Limited Number of Counties 2014-113 (January 2015)</p> | <p>2. To increase its efforts to prevent and control diabetes, Public Health should develop a process for identifying and applying for federal funding opportunities, including routinely and proactively searching for grants. In addition, Public Health should seek funding for a grants specialist position to identify and apply for federal and other grants.</p> | 4 | Will Not Implement | | |
| <p>California Department of Public Health: It Has Not Effectively Managed Investigations of Complaints Related to Long-Term Health Care Facilities 2014-111 (October 2014)</p> | <p>3. To protect the health, safety, and well-being of residents in long-term health care facilities, Public Health should improve its oversight of complaint processing. Specifically, by May 1, 2015, Public Health should establish a specific time frame for completing facility-related complaint investigations and ERI investigations and inform staff of the expectation that they will meet the time frame. Public Health should also require district offices to provide adequate, documented justification whenever they fail to meet this time frame.</p> | 5 | Will Not Implement | | |
| | <p>4. To protect the health, safety, and well-being of residents in long-term health care facilities, Public Health should improve its oversight of complaint processing. Specifically, by May 1, 2015, Public Health should develop formal written policies and procedures for PCB to process complaints about certified individuals in a timely manner. These policies and procedures should include specific time frames for prioritizing and assigning complaints to investigators, for initiating investigations, and for completing the investigations. Public Health should also inform staff of the expectation that they will meet these time frames. It should require PCB to provide adequate, documented justification whenever PCB fails to meet the time frames.</p> | 5 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 8. To protect the residents in long-term health care facilities from potential harm, Public Health should ensure that its district offices have adequate staffing levels for its licensing and certification responsibilities, including staffing levels that allow prompt investigations of complaints. Specifically, Public Health should continue working with CalHR to complete the reclassification of district offices' investigator supervisor and manager positions and then quickly fill the vacant positions at district offices. | 5 | † | ● | ● |
| Follow-Up—California Department of Public Health: Laboratory Field Services Is Unable to Oversee Clinical Laboratories Effectively, but a Feasible Alternative Exists 2015-507 (September 2015) | 8. To ensure it can provide effective oversight of labs as state law requires, Laboratory Services should address staffing issues by preparing and resubmitting to Public Health a recruitment and retention proposal, developing a succession plan, and taking necessary steps to implement its planned reorganization. | 4 | December 2019 | | |
| | 9. To ensure it can provide effective oversight of labs as state law requires, Laboratory Services should ensure that its information technology data systems have necessary safeguards, contain accurate and complete data, and support its program needs. | 4 | Early 2020 | | |
| | 10. To ensure it can provide effective oversight of labs as state law requires, Laboratory Services should update and develop its regulations as necessary to ensure consistency with existing state law. | 4 | June 2020 | | |
| + Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued 2017-109 (May 2018) | 8. As the Legislature considers changes to state law, Public Health should take the steps necessary to ensure that its oversight results in nursing facilities improving their quality of care by amending its application licensing reviews by developing a defined process that specifies how an analyst will determine whether an applicant has demonstrated its ability to comply with state and federal requirements. This process also needs to ensure that analysts conduct complete and standardized reviews of each nursing facility application within each class of facility. Specifically, these processes should clearly outline what factors analysts will consider when determining whether an applicant is in compliance, how analysts will weigh those factors for each class of facility, and what objective thresholds will prompt analysts to elevate applications for review and approval by higher-level management. Additionally, Public Health should document the additional factors higher-level management will consider if applications are elevated for their review to ensure that Public Health conducts standardized reviews of nursing facility applications of the same class. Finally, Public Health should develop processes ensuring that it documents its decisions adequately. | 1 | July 2020 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 9. As the Legislature considers changes to state law, Public Health should take the steps necessary to ensure that its oversight results in nursing facilities improving their quality of care by ensuring that it issues citations in a timely manner, especially for immediate jeopardy deficiencies. | 1 | May 2019 | | |
| | 11. To improve the availability and transparency of information, Public Health should upload all inspection findings to Cal Health Find and review ownership data by May 2019. | 1 | May 2020 | | |

California Department of Social Services



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California Department of Social Services: Its Caregiver Background Check Bureau Lacks Criminal History Information It Needs to Protect Vulnerable Populations in Licensed Care Facilities
2016-126 (March 2017)

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|--|---|--------------------|---|--|
| 5. To ensure that it more effectively shares, receives, and uses administrative action information, Social Services should develop and maintain a centralized database containing its own administrative actions and those received from other state departments, in order to share this information among these departments as required by state law. Social Services should seek funding if it believes additional resources are necessary. | 2 | † | ● | |
| 10. To ensure that Social Services evaluates the risk individuals may pose to vulnerable populations in its licensed care facilities as quickly as possible, by July 2017 Social Services should establish time frames for staff to evaluate individuals who are present in their facilities and who have received administrative actions from other departments. In addition, it should monitor and follow up with the appropriate staff regarding the status of their assessments of these individuals and their final decisions. | 2 | August 2020 | | |
| 13. To comply with state law and better protect vulnerable populations in California's licensed care facilities, Social Services should immediately change its policy to require that its exemption analysts evaluate all infraction convictions, other than minor traffic violations, before granting exemptions to individuals. If Social Services believes it is not feasible to evaluate all of these convictions, it should report to the Legislature by June 2017 how it ensures that vulnerable populations are not at risk and should request that the Legislature change the law to eliminate infraction convictions as a crime category that Social Services must evaluate in order to grant an exemption. | 2 | Will Not Implement | | |

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| | 16. Until the Legislature requires that Social Services receive both California and federal criminal history information before issuing a clearance or processing an exemption, to better protect vulnerable populations, Social Services should immediately revise its policy to require its regional offices to obtain all self-disclosure forms for individuals who submit fingerprints to Justice as part of an application to be present in a licensed facility. The regional offices should then forward to the CBCB all self-disclosure forms that identify a conviction. | 2 | August 2020 | | |
| | 17. Until the Legislature requires that Social Services receive both California and federal criminal history information before issuing a clearance or processing an exemption, to better protect vulnerable populations, Social Services should immediately change its practice of allowing individuals who have not submitted a self-disclosure form to Social Services to have access to licensed facilities, thus reflecting the requirements of state law. In addition, the CBCB should develop a process to ensure that individuals cannot receive a clearance or an exemption without the CBCB first receiving both California and federal criminal history information if a regional office does not have a self-disclosure form for the individual. | 2 | August 2020 | | |
| | 26. To ensure that regional offices pursue legal actions in a timely manner, by July 2017 Social Services' headquarters should identify a resource—such as a unit—to monitor and follow up with the regional offices regarding the status of their legal actions related to substantiated address matches of registered sex offenders at licensed facilities. | 2 | August 2020 | | |

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| <p>+ D</p> <p>California's Foster Care System: The State and Counties Have Failed to Adequately Oversee the Prescription of Psychotropic Medications to Children in Foster Care 2015-131 (August 2016)</p> | <p>30. To improve the oversight of psychotropic medications prescribed to foster children, Social Services should collaborate with the counties and other relevant stakeholders—including Health Care Services, as necessary—to develop and implement a reasonable oversight structure that ensures the coordination of the State's and counties' various oversight mechanisms as well as the accuracy and completeness of the information in Social Services' data system. This structure should include at least the following items:</p> <ul style="list-style-type: none"> • Identification of the specific oversight responsibilities to be performed by the various state and local government agencies. • An agreement on how county staff such as social workers, probation officers, and public health nurses will use printed Health and Education Passports to obtain foster children's necessary mental health information—including psychotropic medications and psychosocial services—for inclusion in Social Services' data system. • A plan to ensure that counties have sufficient staff available to enter foster children's mental health information into Social Services' data system and the resources to pay for those staff. • An agreement on the specific information related to psychotropic medication—including but not limited to the medication name, maximum daily dosage, and court authorization date—and psychosocial services and medication follow-up appointment information that county staff must enter into Social Services' data system for inclusion in foster children's Health and Education Passports. • Specific directions from Social Services regarding the correct medication start dates and court authorization dates counties should include in its data system and foster children's Health and Education Passports. • An agreement on the training or guidance Social Services should provide to county staff members working with Social Services' data system to ensure that they know how to completely and accurately update foster children's Health and Education Passports. | 3 | Will Not Implement | | |

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| | <ul style="list-style-type: none"> • An agreement on how the counties will use information on the new authorization forms that the Judicial Council approved to better oversee the prescription of psychotropic medications to foster children. • An agreement regarding how counties will implement, use, or disseminate the educational and informational materials the Quality Improvement Project has produced, including the "California Guidelines for the Use of Psychotropic Medication with Children and Youth in Foster Care," "Questions to Ask About Medications," and the "Foster Youth Mental Health Bill of Rights." • An agreement on the specific measures and the best available sources of data the State and counties will use to oversee foster children prescribed psychotropic medications, including psychosocial services and medication follow-up appointments. • An agreement on how the State and counties will oversee psychotropic medications prescribed to foster children by fee-for-service providers who are not affiliated with county Medi-Cal mental health plans. • An agreement on the extent of information related to psychotropic medications prescribed to foster children that counties will include in the self-assessments, system improvement plans, and annual progress reports they develop as part of Social Services' California Child and Family Services Reviews. • An agreement on the extent of the information related to psychotropic medications prescribed to foster children that counties will include in their responses to Health Care Services' reviews, including its county Medi-Cal mental health plan compliance reviews and external quality reviews. | | | | |

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| Child Welfare Services: The County Child Welfare Services Agencies We Reviewed Must Provide Better Protection for Abused and Neglected Children 2013-110 (April 2014) | 40. To promote continued improvement in the CWS system, Social Services should encourage each county CWS agency to designate personnel to update regularly their policies and procedures, to include a detailed description of the need for ongoing supervisory reviews of key aspects of their respective service processes and incorporate that description into their policies and procedures, and to designate personnel to perform regular quality assurance reviews. | 5 | March 2020 | | |
| | 41. To promote continued improvement in the CWS system, Social Services should ask each county CWS agency to report to Social Services on the status of these efforts within 60 days, six months, and one year from the publication of this audit report. | 5 | March 2020 | | |
| Follow-Up—California Department of Social Services: Although Making Progress, It Could Do More to Ensure the Protection and Appropriate Placement of Foster Children 2015-502 (July 2015) | 4. To ensure that counties' use of foster family agency placements is justified, Social Services should take action to implement the recommendation we previously made in our 2011 audit. Specifically, Social Services should require counties to give licensed foster homes a higher priority than foster family agencies for children that do not have identified treatment needs. | 4 | Will Not Implement | | |
| | 5. To ensure that counties' use of foster family agency placements is justified, Social Services should take action to implement the recommendation we previously made in our 2011 audit. Specifically, Social Services should require counties to prepare a detailed justification for any child placed with a foster family agency. | 4 | Unknown | | |
| Follow-Up—California Department of Social Services: It Has Not Corrected Previously Recognized Deficiencies in Its Oversight of Counties' Antifraud Efforts for the CalWORKs and CalFresh Programs 2015-503 (June 2015) | 4. To ensure that all counties consistently gauge the cost-effectiveness of their early fraud detection activities and ongoing investigation efforts for the CalWORKs and CalFresh programs, Social Services should develop a formula to regularly perform a cost-effectiveness analysis using information that the counties currently submit. Specifically, this formula should measure the savings that a county achieves for each dollar spent on antifraud efforts. | 4 | March 2020 | | |
| | 5. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and CalFresh cases, Social Services should, using the results from the recommended cost-effectiveness analysis, determine why some counties' efforts to combat welfare fraud are more cost-effective than others. | 4 | March 2020 | | |

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| | 6. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and CalFresh cases, Social Services should seek to replicate the most cost-effective practices among all counties. Social Services should work with its legal counsel to determine whether to withhold information about these practices from public disclosure. | 4 | March 2020 | | |
| | 7. Social Services should track counties' prosecution thresholds for welfare fraud cases and determine whether they affect counties' decisions to investigate potential fraud, with a focus on determining best practices and cost-effective thresholds. If Social Services' analysis determines that varying prosecution thresholds do affect counties' decisions, it should then work with counties to implement the consistent use of these cost-effective prosecution thresholds. | 4 | Will Not Implement | | |
| | 9. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and CalFresh cases, Social Services should address and promptly act on the four remaining recommendations that its steering committee provided in 2008. | 4 | Summer 2020 | | |
| | 12. To make counties' review of match lists more efficient, Social Services should revive its efforts to work with the state and federal agencies that prepare the match lists to address the counties' concerns about match list formats, content, and criteria. | 4 | November 2019 | | |
| In-Home Supportive Services: The State Could Do More to Help Providers Avoid Future Payment Delays 2016-128 (March 2017) | 2. To reduce the likelihood of inadvertent errors on replacement timesheets, Social Services should create functionality within CMIPS II to allow replacement timesheets to be printed with data that had been submitted correctly on the original timesheet. Social Services should develop a plan by August 2017 that outlines actions, such as assessing the cost and seeking funding from the Legislature if necessary, that will be taken to create the functionality. | 2 | Will Not Implement | | |

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| | 10. To enable it to track whether EDD is meeting its contractual time frame for printing and mailing timesheets, Social Services should either modify its current agreement or require in the renewal of its agreement a method for tracking the time required to print and mail timesheets. Social Services should also perform monthly reviews of the activities performed by EDD and SCO to ensure compliance with the time frames for each agreement. Additionally, Social Services should implement a process to regularly test EDD and SCO processes to ensure that they are within the required time frames. | 2 | Will Not Implement | | |
| | 13. Until state law is changed to facilitate providers' efforts to report their time and to reduce the potential for providers to be inadvertently suspended from the IHSS program, Social Services should inform providers of the weekly maximum number of service hours for each variation in the length of the month, rather than using a standard conversion that results in providers claiming more hours than their recipients are authorized. | 2 | Will Not Implement | | |
| | 14. If the Legislature amends state law as we recommend, Social Services should modify the timesheet format to incorporate the weekly authorization for services and the new two-workweek pay period. Social Services should also reconfigure its timesheet to require that all information be entered on one side of the document, including the signatures of the provider and recipient. | 2 | Will Not Implement | | |

Department of Developmental Services

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| California Department of Developmental Services: Its Process for Assessing Fees Paid by Parents of Children Living in Residential Facilities Is Woefully Inefficient and Inconsistent 2014-118 (January 2015) | 2. To ensure timelier fee assessments, Developmental Services should hold regional centers accountable for providing the monthly placement reports and copies of information letters required by state regulations. To encourage compliance, Developmental Services should specify in its regional center contracts that noncompliant regional centers will pay financial penalties equal to the amount of revenue lost because of their inaction. | 4 | Will Not Implement | | |
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| Department of Developmental Services: It Cannot Verify That Vendor Rates for In-Home Respite Services Are Appropriate and That Regional Centers and Vendors Meet Applicable Requirements 2016-108 (October 2016) | 4. To ensure that regional centers are aware of the benefits, including cost savings to the State that can be realized by using FMS vendors, DDS should formally communicate to regional centers regarding the model. | 3 | January 2020 | | |
| | 5. To ensure that in-home respite vendors are providing quality services and that vendors are adhering to state requirements, DDS should issue regulations requiring regional centers to conduct periodic and ongoing reviews of vendors' programs, employees, and consumer records. | 3 | Will Not Implement | | |
| | 6. To ensure that in-home respite vendors comply with vendor requirements on an ongoing basis, DDS should require the regional centers to develop a process to conduct biennial reviews of the vendor files the regional centers maintain and document the outcome of the review in the files. DDS should require the regional centers to take appropriate action to ensure that vendors comply, up to and including terminating the vendorization, if necessary. | 3 | January 2020 | | |
| | 7. To ensure that it is providing oversight in accordance with state law and federal requirements, DDS should ensure that it performs audits of each regional center every two years as required. In conducting these audits, DDS should consistently include a review of in-home respite services. | 3 | December 2020 | | |


Department of Health Care Services



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|---|--|---|--------------------|--|--|
| California Department of Health Care Services: Improved Monitoring of Medi-Cal Managed Care Health Plans Is Necessary to Better Ensure Access to Care 2014-134 (June 2015) | 6. If Health Care Services finds significant errors in a health plan's provider directory, it should work with that health plan to identify reasons for the inaccuracies and require the health plan to develop processes to eliminate the inaccuracies. | 4 | Unknown | | |
| California Department of Health Care Services: It Should Improve Its Administration and Oversight of School-Based Medi-Cal Programs 2014-130 (August 2015) | 1. To ensure that it provides claiming units with reasonable opportunities to address concerns with its decisions or actions, Health Care Services should, within three months, begin preparing regulations to establish and implement a formal appeals process that allows claiming units to directly appeal Health Care Services' decisions. | 4 | Will Not Implement | | |
| | 2. To ensure that it provides claiming units with reasonable opportunities to address concerns with its decisions or actions, Health Care Services should, within three months, inform all stakeholders, including claiming units, of the existence of this appeals process. | 4 | Will Not Implement | | |

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| | <p>3. Until the Legislature implements our recommendation in Chapter 2, Health Care Services should immediately resolve weaknesses in its oversight of local educational consortia and local governmental agencies to ensure that these entities sufficiently meet their responsibilities under the administrative activities program and meet the terms of their contracts with Health Care Services. Health Care Services should update its site review and desk review procedures to include the following steps:</p> <ul style="list-style-type: none"> • A risk-based approach to selecting entities for review. • Verification that local educational consortia and local governmental agencies are adequately meeting the oversight and administrative responsibilities described in their contracts with Health Care Services. • Verification that contracts between local educational consortia or local governmental agencies and their claiming units do not include provisions that could result in disallowed costs, such as allowing Health Care Services' participation fee to be included in the claim calculations. • Examination of local educational consortia and local governmental agencies' records to ensure that: <ul style="list-style-type: none"> – Costs they claim for federal reimbursement are necessary and reasonable. – The entities are not inappropriately earning a profit based on the fees they collect from claiming units. – The coding performed by local educational consortia that charge claiming units a percentage of their federal reimbursement is reasonably accurate. | 4 | Early 2020 | | |
| | <p>4. Until the Legislature implements our recommendation in Chapter 2, Health Care Services should immediately resolve weaknesses in its oversight of local educational consortia and local governmental agencies to ensure that these entities sufficiently meet their responsibilities under the administrative activities program and meet the terms of their contracts with Health Care Services. Health Care Services should complete the oversight reviews for at least three high-risk local educational consortia or local governmental agencies by December 31, 2015, and post the results to its website.</p> | 4 | Will Not Implement | | |

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| | 5. Until the Legislature implements our recommendation in Chapter 2, Health Care Services should immediately resolve weaknesses in its oversight of local educational consortia and local governmental agencies to ensure that these entities sufficiently meet their responsibilities under the administrative activities program and meet the terms of their contracts with Health Care Services. Health Care Services should complete the oversight reviews for any remaining high-risk local educational consortia or local governmental agencies by June 30, 2016, and post the results to its website. | 4 | Will Not Implement | | |
| | 8. To minimize the risk that claiming units could include unallowable costs when calculating their reimbursement claims, Health Care Services should remind all local educational consortia and local governmental agencies that contracts with their claiming units should prohibit claiming units from seeking federal reimbursement of Health Care Services' participation fee. | 4 | † | | ● |
| | 10. To streamline the organizational structure of its administrative activities program and to improve the program's cost-effectiveness, Health Care Services should implement a single statewide quarterly random moment time survey and develop and implement a plan to take over responsibility for conducting quarterly time surveys and performing related activities as soon as reasonably possible. | 4 | July 2021 | | |
| | 11. To streamline the organizational structure of its administrative activities program and to improve the program's cost-effectiveness, Health Care Services should implement a single statewide quarterly random moment time survey and develop and issue a request for proposals to identify a responsible vendor to assist in implementing a statewide quarterly random moment time survey. | 4 | July 2025 | | |
| | 12. To streamline the organizational structure of its administrative activities program and to improve the program's cost-effectiveness, Health Care Services should implement a single statewide quarterly random moment time survey and draft revisions to regulations as appropriate and to applicable documents, including the manual, oversight strategies and plans, and policy and procedure letters. | 4 | August 2020 | | |
| | 13. To the extent that local educational consortia and local governmental agencies are no longer involved in the administrative activities program, Health Care Services should develop and issue a standard contract for claiming units to sign to participate in the program. | 4 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 17. To better maximize federal reimbursements for the administrative activities program, Health Care Services should, within six months, develop and implement a method to oversee and track the outreach efforts that local educational consortia and local governmental agencies use for ensuring that nonparticipating claiming units understand the benefits and consider participating in the administrative activities program. | 4 | Will Not Implement | | |
| | 21. To provide the public with the ability to participate fully in developing the rules governing the administrative activities program, Health Care Services should, in accordance with California's Administrative Procedure Act (APA), immediately develop and adopt the regulations cited in the four subdivisions of Section 14132.47 of the California Welfare and Institutions Code. | 4 | August 2020 | | |
| California Department of Health Care Services: Weaknesses in Its Medi-Cal Dental Program Limit Children's Access to Dental Care 2013-125 (December 2014) | 5. To help increase the number of providers participating in the program's fee-for-service delivery system, Health Care Services should improve its identification and implementation of changes that minimize or simplify administrative processes for providers. These changes should include revising its processes pertaining to dental procedures that require radiographs or photographs. | 4 | March 2020 | | |
| | 20. To make certain that it meets the requirements of the new state law and that its performance measures are accurate, Health Care Services should establish the provider-to-beneficiary ratio statewide and by county as performance measures designed to evaluate access and availability of dental services and include this measure in its October 2015 report to the Legislature. | 4 | Will Not Implement | | |
| | 23. To ensure that Health Care Services and its fiscal intermediaries reimburse providers only for services rendered to eligible beneficiaries, Health Care Services should obtain Social Security's Death Master File and update monthly its beneficiary eligibility system with death information. | 4 | Unknown | | |
| Department of Health Care Services: It Paid Billions in Questionable Medi-Cal Premiums and Claims Because It Failed to Follow Up on Eligibility Discrepancies 2018-603 (October 2018) | 2. To recover inappropriately spent funds, prevent future erroneous payments, and ensure eligible individuals' access to care, Health Care Services should resolve the discrepancies we identified and recover erroneous payments where allowable by June 30, 2019. | 1 | † | ● | |

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|  Mental Health Services Act: The State Could Better Ensure the Effective Use of Mental Health Services Act Funding 2017-117 (February 2018) | 3. To prevent future erroneous payments, Health Care Services should implement procedures by December 31, 2018, to ensure the timely resolution of system discrepancies. These procedures should include Health Care Services regularly following up on recurring, unresolved system discrepancies with the responsible county. | 1 | † | ● | |
| | 4. To prevent future erroneous payments, Health Care Services should establish procedures by December 31, 2018, that define when it will use its authority as defined in state law to sanction unresponsive counties that do not remedy known discrepancies. | 1 | June 2020 | | |
| | 5. To assist counties in addressing discrepancies, Health Care Services should find a cost-effective method to provide its exception reports in an electronic format readable by common database and spreadsheet software products that would allow users to sort and filter the data readily by December 31, 2018. | 1 | November 2019 | | |
| | 6. To assist counties in addressing discrepancies, Health Care Services should reevaluate and update its guidance to the counties related to prioritizing MEDS alerts by December 31, 2018. | 1 | † | ● | ● |
| | 1. To effectively monitor MHSA spending and provide guidance to the local mental health agencies, Health Care Services should publish its proposed regulations in the California Regulatory Notice Register by June 2018 and subsequently develop an MHSA fiscal reversion process to ensure that the State can reallocate any MHSA funds that local mental health agencies do not spend within the statutory reversion time frames to other local mental health agencies that are better positioned to use the funds to meet the MHSA's intent. | 1 | March 2020 | | |
| | 3. To effectively monitor MHSA spending and provide guidance to the local mental health agencies, Health Care Services should publish its proposed regulations in the California Regulatory Notice Register by June 2018 and subsequently establish and enforce an MHSA reserve level that will allow local mental health agencies to maintain sufficient funds to continue providing crucial mental health services in times of economic hardship, but that will not result in them holding reserves that are excessive. Health Care Services should also establish controls over local mental health agencies' deposits and withdrawals to their reserves. | 1 | March 2020 | | |

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|   Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued 2017-109 (May 2018) | 5. To ensure that it provides effective oversight of local mental health agencies' reporting of MHSA funds, Health Care Services should publish its proposed regulations in the California Regulatory Notice Register by June 2018. Health Care Services should then subsequently implement a process that will enable it to withhold MHSA funds from local mental health agencies that fail to submit their annual reports on time. | 1 | March 2020 | | |
| | 6. To ensure that local mental health agencies appropriately spend MHSA funds, Health Care Services should publish its proposed regulations in the California Regulatory Notice Register by September 2018. It should then develop and implement an MSHA fiscal audit process, independent of the Medi-Cal reviews, to review revenues and expenditures for the most recent fiscal year. | 1 | December 2020 | | |
| | 12. Health Care Services should use current data to revise and update the peer groups it uses to set Medi-Cal rates. In doing so, it should take into consideration the consolidation of the nursing facility industry. | 1 | August 2020 | | |

Department of Rehabilitation

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|--|---|---|-----------|--|---|
| Department of Rehabilitation: Its Inadequate Guidance and Oversight of the Grant Process Led to Inconsistencies and Perceived Bias in Its Evaluations and Awards of Some Grants 2017-129 (July 2018) | 2. To ensure that management and staff involved in the grant process are sufficiently informed about the process and their responsibilities, Rehabilitation should require these employees to attend a kickoff meeting before the development of each RFA in which participants discuss the key stages of the grant review process, each individual's roles and responsibilities, and requirements surrounding conflicts of interest and confidentiality. Further, it should record these discussions in meeting minutes to ensure that expectations of employees are clearly defined and documented. | 1 | July 2020 | | |
| | 3. To comply with state laws and regulations and help ensure that staff involved in making governmental decisions during the grant process are impartial, Rehabilitation should ensure that they receive ethics training, which includes conflict-of-interest training, at least every two years. | 1 | † | | ● |
| | 4. To help ensure that staff involved in the grant process adequately protect confidential information, Rehabilitation should develop confidentiality procedures for each grant. Further, it should ensure that staff involved in the grant process sign the conflict-of-interest and confidentiality forms before the development of the RFA for each grant. | 1 | July 2020 | | |

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| | 5. To ensure that it has received sufficient input and feedback from the disability community to inform the development of RFAs, Rehabilitation should solicit and document stakeholder input and feedback before and during the development of each RFA. | 1 | July 2020 | | |
| | 6. To increase transparency and ensure that applicants have the information necessary to understand the grant process, Rehabilitation should include in its RFAs clear scoring criteria and descriptions of the evaluation, award, and appeals processes, including the process it will use to address applications that receive tied scores. | 1 | July 2020 | | |
| | 7. To ensure that Rehabilitation maintains all relevant grant documentation and responds fully to requests for public records, it should immediately adhere to its records retention policy and save all grant-related documents, including email correspondence and attachments, to a centralized location. | 1 | July 2020 | | |
| | 9. To ensure consistency and fairness in the evaluation process, Rehabilitation should make sure that it accepts only complete applications submitted before the deadline, unless otherwise specified in the RFA. If the RFA specifies a hard deadline and applicants submit incomplete applications, Rehabilitation should not accept any portions of the applications submitted after the deadline and should assess the penalty for incomplete applications specified in the RFA. | 1 | July 2020 | | |
| | 10. To help ensure that evaluators adequately protect confidential information and that the evaluation process is fair, Rehabilitation should develop standardized evaluator training for confidentiality procedures and conflicts of interest, including a discussion of bias or the appearance of bias. Rehabilitation should also ensure that the candidates receive this training and sign conflict-of-interest and confidentiality forms before it selects evaluators. Further, it should prohibit program staff who participate in the development of an RFA from acting as evaluators for the applications Rehabilitation receives in response to that RFA. | 1 | July 2020 | | |
| | 11. To increase the transparency of its selection process and to ensure that it receives the most qualified evaluators possible, Rehabilitation should issue a public solicitation for evaluators for each grant that includes a description of essential and desirable qualifications. | 1 | July 2020 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>12. To ensure that evaluators have the information necessary to sufficiently and fairly assess and score applications, Rehabilitation should develop training by December 2018 that can be tailored to each grant and includes at minimum the following topics:</p> <ul style="list-style-type: none"> • The purpose and relevant regulatory requirements for the grant. • Instructions on how to score applications, including an applicant's financial information, and direction that they must provide comments to support their scores. <p>Rehabilitation should provide this training to evaluators before allowing them to score applications.</p> | 1 | July 2020 | | |
| | <p>13. To ensure that it provides sufficient oversight of the grant process, Rehabilitation should ensure that the technical review teams it assigns to grants provide the director and chief deputy with a memorandum summarizing the evaluation process and the evaluators' recommended grant awardees. Rehabilitation should also designate an individual responsible for reviewing and approving the memorandum and recommended awardees before it publishes its notice of intent to award.</p> | 1 | July 2020 | | |
| | <p>14. If it finds errors in an evaluation that merit restarting the grant process, rescoring of applications, or convening a new evaluation panel, Rehabilitation should resolve any issues before it begins the rescoring process. It should also notify applicants to ensure that they are aware of any changes to the process due to the errors. Further, it should consider promulgating regulations and amending its grant manual to permit staff to request evaluators to rescore applications or convene a new evaluation panel when it finds issues with an evaluation.</p> | 1 | July 2020 | | |
| | <p>15. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual that staff at the appropriate level of authority are to acknowledge all appeal requests, notify intended awardees that could be affected by the appeals, and inform the appellant of the qualifications of the review committee members. Staff at the appropriate level of authority must also notify all affected parties of the review committee's final decision within the time frame Rehabilitation establishes in regulations.</p> | 1 | July 2020 | | |

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| | 16. To ensure that Rehabilitation has appropriate oversight of its grant process and can sufficiently demonstrate that it followed the process, it should designate staff, separate from those involved in the respective grant process, to conduct a review of each grant process for procedural errors, evaluator prejudice, and whether evaluators supported their scores with evidence from the relevant applications before it awards grants. | 1 | July 2020 | | |
| | 17. To comply with federal and state requirements, and to ensure consistency and fairness in its grant process, Rehabilitation should revise and formalize the policies and procedures in its grant manual to incorporate the rules adopted by regulation and to address the recommendations in this report. The grant manual should specify that any deviations from the required grant process must be for good cause and be documented. | 1 | July 2020 | | |
| | 18. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual a process for the review committees to request additional information from appellants or program staff. To allow time for an adequate review of any additional information, Rehabilitation should consider extending the time for review committees to issue their decision on appeals from 30 days to 45 days. | 1 | July 2020 | | |
| | 19. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual that to be able to rescore applications when necessary, the review committee members should be subject-matter experts or, if they are not subject-matter experts, the review committee should have the authority to recommend a new evaluation panel instead of rescoring applications itself when it identifies a reason to invalidate previous evaluations. | 1 | July 2020 | | |

Mental Health Services Oversight and Accountability Commission



Mental Health Services Act: The State Could Better Ensure the Effective Use of Mental Health Services Act Funding
2017-117 (February 2018)

10. To ensure that the MHSA-funded triage grants are effective, the Oversight Commission should require that local mental health agencies uniformly report data on their uses of triage grants. It should also establish statewide metrics to evaluate the impact of triage grants by July 2018.

1

January 2020

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| Office of Statewide Health Planning and Development | | | | | |
| + H Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued 2017-109 (May 2018) | 10. To ensure that it provides the public with nursing facility information that is accurate and comprehensible, Health Planning should update its regulations to do the following: <ul style="list-style-type: none"> • Append additional schedules to the template for the annual cost report to enable nursing facilities to fully disclose related-party transactions. • Provide a single location in the annual cost report template for nursing facilities to enter related-party transaction amounts next to the amounts they are claiming for Medi-Cal reimbursement. • Create an additional schedule in the cost report template that depicts how a company is investing in quality-of-care improvements. | 1 | April 2020 | | |

HIGHER EDUCATION

California State University Channel Islands


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| + J California State University: It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials 2017-119 (April 2018) | 70. Channel Islands should immediately begin following its policies to conduct departmental self-audits to identify and address safety concerns in its laboratories. Further, Channel Islands should amend its chemical plan to include specific expectations about how often departments and its EH&S office will conduct self-audits. | 1 | † | ● | |
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Chancellor of the California Community Colleges


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| + Y California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology 2017-102 (December 2017) | 3. To comply with statutory reporting requirements on its efforts to serve students with disabilities, by June 2018, the Chancellor's Office should establish and report on a system for evaluating state-funded programs and services for disabled students, including its gathering of outcome data, staff and student perceptions of program effectiveness, and data on the implementation of the program. | 1 | October 2018 | | |
| | 4. To ensure that students with disabilities have equal access to instructional materials, by June 2018, the Chancellor's Office should develop guidance for the community colleges on periodically monitoring the accessibility of instructional materials and on providing training to all instructors in making their materials accessible to students with disabilities. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 5. To ensure that community colleges' websites comply with accessibility guidelines, by September 2018, the Chancellor's Office should provide guidance to colleges on establishing policies and procedures to monitor the accessibility of their websites. Additionally, by September 2018, the Chancellor's Office should provide guidance on best practices for colleges to use in preventing their websites from containing inaccessible information. | 1 | † | ● | |
| | 7. To assist all community colleges in increasing transparency of their shared governance decision-making processes, by September 2018, the Chancellor's Office should issue guidance to the community colleges on establishing procedures to document the attendees, input received, and agreements reached during department meetings, including those to consider technology equipment requests. | 1 | Will Not Implement | | |

Sacramento State University

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|  <p>California State University: It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials 2017-119 (April 2018)</p> | 62. Sacramento should monitor the implementation of its new processes for inspecting safeguards to ensure that it completes monthly flushes of eyewashes and showers as state regulations require. | 1 | October 2019 | | |
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San Diego State University

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|--|--|---|---------------|--|---|
|  <p>California State University: It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials 2017-119 (April 2018)</p> | 38. To ensure the health and safety of employees working with hazardous materials, San Diego should, by December 2018, make the required trainings available to employees and establish procedures for ensuring that the employees have received all required trainings. | 1 | † | | ● |
| | 42. To ensure the health and safety of employees working with hazardous materials, San Diego should, going forward, regularly monitor employee training records to ensure that all employees have received the required trainings. | 1 | † | | ● |
| | 56. To ensure the health and safety of students in a laboratory setting, beginning in the Fall 2018 semester, San Diego should perform reviews at least annually to ensure that all departments are using the student training acknowledgement forms and are complying with the retention requirement. | 1 | † | | ● |
| | 67. San Diego should continue to implement its new policy to regularly review open work orders to ensure that it closes work orders in a timely fashion. | 1 | December 2019 | | |

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| | 73. San Diego should ensure that it documents all self-audits it conducts, including when it does not identify any violations during the audit. Further, San Diego should continue to implement and follow its new process to include reviews of safeguard inspections as a part of its self-audits. | 1 | † | | ● |

Sonoma State University



California State University: It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials 2017-119 (April 2018)

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| 52. To ensure the health and safety of students in a laboratory setting, beginning in the Fall 2018 semester, Sonoma should require departments to have those students required to wear PPE sign the student safety training acknowledgement forms to demonstrate that they have received proper laboratory safety training. | 1 | † | | ● |
| 71. Sonoma should immediately begin following its policies to conduct departmental self-audits to identify and address safety concerns in its laboratories. Further, Sonoma should ensure that its self-audits review whether timely flushes of eyewashes and showers have occurred. As part of self-audits, Sonoma's departments should ensure that fume hoods have received annual inspections. Finally, Sonoma's EH&S department should regularly review whether departments are conducting self-audits. | 1 | † | | ● |

The California State University



California State University: It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials 2017-119 (April 2018)

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|---|---|--------------|--|--|
| 4. Once it has developed the health and safety reporting template and campuses have used it to submit their reports, the Chancellor's Office should assess the data and information in the reports to identify trends, risks, and best practices. | 1 | January 2020 | | |
| 5. Once it has developed the health and safety reporting template and campuses have used it to submit their reports, the Chancellor's Office should develop recommendations for improving campus health and safety and follow up on the campuses' implementation of any corrective actions related to these recommendations. | 1 | January 2020 | | |
| 6. Once it has developed the health and safety reporting template and campuses have used it to submit their reports, the Chancellor's Office should incorporate the risks identified in its assessments into the University Auditor's audit plan to ensure that the University Auditor evaluates problem areas related to campus health and safety. | 1 | January 2020 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 7. Once it has developed the health and safety reporting template and campuses have used it to submit their reports, the Chancellor's Office should follow up with campuses that fail to submit the required annual health and safety reports and take appropriate steps to ensure compliance with this requirement. | 1 | January 2020 | | |
| | 10. To ensure the health and safety of employees working with hazardous materials, the Chancellor's Office should prescribe the frequency for which the campuses provide refresher laboratory safety training to employees. | 1 | April 2020 | | |
| | 58. As part of the uniform health and safety-reporting template that we recommend that it develop, the Chancellor's Office should require campuses to annually report on the timeliness of their inspections of safeguards, engineering controls, and ventilation systems and identify the reasons for any delays. | 1 | January 2020 | | |
| | 59. Based on campuses annual reports on the timeliness of their inspections of safeguards, engineering controls, and ventilation systems, the Chancellor's Office should follow up with campuses that report untimely inspections and should require that the campuses develop action plans to ensure that they complete inspections as often as state regulations require. | 1 | January 2020 | | |
| California State University: Stronger Oversight Is Needed for Hiring and Compensating Management Personnel and for Monitoring Campus Budgets 2016-122 (April 2017) | 3. To improve the oversight of CSU's management personnel, the Chancellor's Office should work with campuses, bargaining unit representatives, the Public Employment Relations Board, and others as necessary to come to an agreement on the appropriate classification of coaches. The Chancellor's Office should take into account the concerns that San Diego State has raised about the labor market for these employees. | 2 | June 2021 | | |
| | 10. The Chancellor's Office should finish developing the Common Human Resources System and implement it as scheduled by December 2019. | 2 | December 2022 | | |

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| University of California | | | | | |
| <p>+ F The University of California Office of the President: It Failed to Disclose Tens of Millions in Surplus Funds, and Its Budget Practices Are Misleading 2016-130 (April 2017)</p> | 5. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2018 the Office of the President should implement our recommended budget presentation shown in Figure 11 on page 40. Specifically, the Office of the President's budget presentation to the regents should include a comparison of its proposed budget to its actual expenditures for the previous year. It should also include all its expenditures and identify changes to the discretionary and restricted reserves. The Office of the President should combine both the disclosed and undisclosed budgets into one budget presentation. | 2 | July 2019 | | |
| | 22. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2019 the Office of the President should continue to present a comprehensive budget based on the presentation in Figure 11 to the regents, the Legislature, and the public. | 2 | July 2019 | | |
| | 23. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2019 the Office of the President should set targets for any needed reductions to salary amounts using the results from its public and private sector comparison and adjust its salaries accordingly. | 2 | March 2019 | | |
| | 32. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2020 the Office of the President should evaluate its budget process to ensure that it is efficient and has adequate safeguards that ensure that staff approve and justify all budget expenditures. If the Office of the President determines that its safeguards are sufficient, it should begin developing a multiyear budget plan. | 2 | April 2020 | | |
| | 34. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should adjust its salary levels and ranges to meet its established targets. | 2 | April 2019 | | |

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| | 36. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should reallocate funds to campuses when adjustments to its salaries and benefits result in savings. | 2 | † | ● | |
| | 38. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should implement phases four and five of CalHR's best practice workforce planning model by implementing its workforce plan strategies and annually evaluating the completed workforce plan strategies against defined performance indicators and revising the plan where necessary. | 2 | April 2020 | | |
| | 39. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should report to the regents on the amount of funds it reallocates to campuses as a result of implementing our recommendations. | 2 | † | ● | |
| The University of California Office of the President: It Has Not Adequately Ensured Compliance With Its Employee Displacement and Services Contract Policies 2016-125.1 (August 2017) | 8. To ensure that the university achieves its goals of obtaining services at the lowest cost or best value and of providing vendors with fair access to contracting opportunities, the Office of the President should revise the university's contract manual to incorporate the best practices found in the State Contracting Manual for limiting the use of amendments to repeatedly extend existing contracts. | 2 | † | ● | ● |
| | 9. To ensure that the university achieves its goals of obtaining services at the lowest cost or best value and of providing vendors with fair access to contracting opportunities, the Office of the President should revise the university's contract manual to narrow the exemption from competition to only selected professional services, similar to the State Contracting Manual. | 2 | † | ● | ● |
| | 15. To maximize benefits from the systemwide procurement initiative and to ensure that the university uses those benefits for its teaching, research, and public service missions, the Office of the President should study ways to measure actual procurement benefits—possibly focusing this effort on benefits from larger dollar amounts—and if such measurement is not possible, it should clearly disclose to the regents and the public that the amounts it reports are based on estimates. | 2 | 4th quarter of calendar year 2020 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 16. To maximize benefits from the systemwide procurement initiative and to ensure that the university uses those benefits for its teaching, research, and public service missions, the Office of the President should, if actual benefits are measurable, implement a process to monitor and report annually to the regents the estimated and actual benefits. | 2 | 4th quarter of calendar year 2020 | | |
| The University of California: It Must Take Additional Steps to Address Long-Standing Issues With Its Response to Sexual Harassment Complaints 2017-125 (June 2018) | 4. To ensure prompt resolution of sexual harassment complaints against faculty respondents, the Office of the President should do the following: After the Academic Senate develops written requirements to specify exact time frames, complete an annual review of all cases involving Senate faculty to determine the length of time the adjudication process lasted. If an adjudication process takes longer than the time frames specified, the Office of the President should work with the Regents and the Academic Senate to develop further measures to enforce a more prompt adjudication process. The Office of the President should complete its first review by October 2020. | 1 | October 2020 | | |
| | 24. To address any patterns or systemic problems of sexual harassment, by July 2019 the systemwide office should work with each campus to develop and implement processes and data reports to assist the campus in regularly identifying patterns and systemic problems related to sexual harassment and in instituting sexual harassment prevention education and training in those areas that need it. | 1 | † | ● | |
| | 25. To address any patterns or systemic problems of sexual harassment, by July 2019 the systemwide office should work with each campus to implement ongoing data quality control processes in order to ensure sexual harassment complaints data are accurate and complete. | 1 | † | ● | |
| | 26. To address any patterns or systemic problems of sexual harassment, by July 2019 the systemwide office should identify and review campuses' complaints data to identify outliers in their use of the formal, informal, and administratively closed processes. | 1 | † | ● | |
| The University of California: Its Admissions and Financial Decisions Have Disadvantaged California Resident Students 2015-107 (March 2016) | 1. To meet its commitment to California residents, the university should replace its "compare favorably" policy with a new admission standard for nonresident applicants that reflects the intent of the Master Plan. The admission standard should require campuses to admit only nonresidents with admissions credentials that place them in the upper half of the residents it admits. | 3 | † | ● | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 2. To meet its commitment to California residents, the university should amend its referral process by taking steps to increase the likelihood that referred residents ultimately enroll. | 3 | 2020— Aligned with UC Merced 2020 Project | | |
| | 3. To ensure that campuses' interpretations of admission standards do not adversely impact residents, the university should implement a thorough process to annually evaluate the qualifications of students who apply and students who are admitted. These evaluations should highlight instances when campuses admit nonresidents who are less qualified than residents and should include corrective action steps. Moreover, this evaluation should include resident and nonresident undergraduate enrollment in majors at each campus. The university should make the results of this evaluation—including details of the academic qualifications of students who applied and who were admitted—publicly available. | 3 | † | ● | ● |
| | 8. To ensure the reasonableness of the compensation the university pays its executives, it should include—to the extent possible—all items of compensation when setting or adjusting salaries and benefits, when conducting surveys and studies, and when comparing the compensation packages of its executives to those in similar positions outside the university. | 3 | December 2020 | | |
| | 10. To improve the transparency and timeliness of its annual compensation report, the university should streamline the process it uses to prepare the report so it can be issued by April of each year. | 3 | Will Not Implement | | |
| | 12. To maximize the savings and new revenue from the Working Smarter initiative and ensure that the university uses them for its academic and research missions, the Office of the President should immediately require that the campuses fully participate in all projects unless they can provide compelling evidence demonstrating a harmful effect. | 3 | Ongoing | | |
| | 13. To maximize the savings and new revenue from the Working Smarter initiative and ensure that the university uses them for its academic and research missions, the Office of the President should, by June 30, 2016, to the extent possible, implement a process to centrally direct these funds to ensure that campuses use them to support the core academic and research missions of the university. | 3 | † | ● | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 14. To maximize the savings and new revenue from the Working Smarter initiative and ensure that the university uses them for its academic and research missions, the Office of the President should ensure that it substantiates that projects are actually generating savings and new revenue and that it can demonstrate how the university uses these funds. | 3 | Ongoing | | |
| | 15. To ensure that its recruiting efforts benefit residents, the university should prioritize recruiting residents over nonresidents. In particular, the university should focus its recruiting efforts broadly to ensure that it effectively recruits resident underrepresented minorities. For example, the university could establish a limit on the amount of funds it dedicates to nonresident recruiting. Further, it should develop a process to better track its nonresident and resident recruiting expenditures. | 3 | † | ● | ● |
| | 16. To determine if the campuses are using funds to further the goals of the University of California system and the Legislature, the Office of the President should begin regularly monitoring and analyzing how campuses are using both state funds and nonresident supplemental tuition. If, after the close of the fiscal year, the Office of the President determines that campuses are not using state funds and/or nonresident supplemental tuition in accordance with those goals, the Office of the President should take steps to correct the campuses' spending decisions as soon as possible. | 3 | † | ● | ● |
| | 17. To ensure that it spends state funds prudently for programs that do not directly relate to educating students, the university should track spending from state funds for programs that do not relate to educating students. | 3 | † | ● | ● |
| | 18. To ensure that it spends state funds prudently for programs that do not directly relate to educating students, the university should reevaluate these programs each year to determine whether they continue to be necessary to fulfill the university's mission. | 3 | † | ● | |
| | 19. To ensure that it spends state funds prudently for programs that do not directly relate to educating students, the university should explore whether the programs could be supported with alternate revenue sources. | 3 | † | ● | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 22. To ensure that its rebenching efforts lead to equalized per-student funding among the campuses, the university should adopt a methodology that it can use, at least every three to five years, to update its weighting system to ensure the weight factors take into account campuses' actual costs of instruction, using the cost study that we recommend in Chapter 1 and other revenue sources if necessary. | 3 | September 2020 | | |
| | 23. To ensure that its rebenching efforts lead to equalized per-student funding among the campuses, the university should exclude from its rebenching calculation all state funding it uses for programs that do not directly relate to educating students. The university should exclude these programs only after it has evaluated them in accordance with the recommendation we made previously. | 3 | Will Not Implement | | |

University of California, Board of Regents



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The University of California Office of the President: It Failed to Disclose Tens of Millions in Surplus Funds, and Its Budget Practices Are Misleading 2016-130 (April 2017)

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| 7. To ensure the ongoing accountability of the Office of the President, the regents should require it to implement our recommendations and report periodically on its progress. | 2 | April 2020 | | |
| 14. To ensure that the Office of the President's staffing levels are justified and that costs are reasonable and align with the needs of campuses and other stakeholders, the regents should require the Office of the President to implement our recommendations and report periodically on its progress. | 2 | April 2020 | | |
| 15. To ensure that the Office of the President is engaging in a thorough review of its systemwide and administrative costs and implementing our recommendations, the regents should develop a contract for an independent third party that can assist the regents in monitoring implementation of the three-year corrective action plan for the Office of the President. The independent third party should have expertise in higher education, public administration, and public finance. Moreover, the independent third party should have complete access to the Office of the President's documentation and its staff so that it has sufficient and appropriate information to verify the Office of the President's actions. The independent third party should report to the regents on the Office of the President's progress, challenges, and barriers to success at least quarterly. | 2 | April 2020 | | |

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| University of California, Davis | | | | | |
| University of California, Davis: It Has Not Identified Future Financing for the Strawberry Breeding Program nor Collected All Available Revenues 2014-121 (June 2015) | 4. UC Davis should collect all late fees that its licensees owe. | 4 | Will Not Implement | | |

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|--|---|---|--------------|--|--|
| University of California, Los Angeles | | | | | |
| Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014) | 9. To help ensure that university faculty and staff do not mishandle student reports of incidents, all faculty and staff should receive training annually, consistent with their role, on their obligations in responding to and reporting incidents of sexual harassment and sexual violence. | 5 | Spring 2020 | | |
| | 21. All universities should provide their education on sexual harassment and sexual violence to incoming students as close as possible to when they arrive on campus but no later than the first few weeks of their first semester or quarter. Further, universities should provide periodic refresher educational programs, at least annually, to all students on campus to ensure that they are aware of how to handle and report incidents of sexual harassment and sexual violence. | 5 | January 2020 | | |

K-12 EDUCATION

California Department of Education



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| California Department of Education: It Has Not Ensured That School Food Authorities Comply With the Federal Buy American Requirement 2016-139 (July 2017) | 1. To strengthen its administrative reviews and help ensure that school food authorities comply with the Buy American requirement, Education should update its written procedures to include a requirement that reviewers collect and retain evidence for all items they evaluate for compliance with the Buy American requirement. This update should occur no later than October 1, 2017. | 2 | Will Not Implement | | |
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| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>+ AA</p> <p>Community Child Care Council of Santa Clara County: Because It Disadvantaged Some Families and Misused State Funds, It Could Benefit From Increased Monitoring by the California Department of Education 2017-116 (April 2018)</p> | 4. To make its appeal process more accessible to families who may not receive a satisfactory resolution from its contractors, Education should, by October 2018, require that its contractors share key information in their communications with families about the process for appealing notices. The required information should include valid grounds for a family to file an appeal as well as information or documentation Education would need in order to review the family's appeal of adverse decisions regarding their child-care services. Education should also require contractors to incorporate this information into contractually mandated staff training and into publicly available policies and procedures. | 1 | Will Not Implement | | |
| | 11. To ensure that its contractors can effectively make program improvements and maintain successes in ways that are meaningful to their stakeholders, Education should adopt measures to ensure its contractors follow the terms of their contracts by demonstrating that their board members conduct a critical appraisal of each education program. | 1 | Will Not Implement | | |
| | 15. To ensure the appropriate use of state grant funds, Education should determine, to the extent possible, the amount of supplemental plan funds that did not comply with federal requirements, and it should require 4Cs to reimburse the State for improper payments of state funds it made to the supplemental plan. | 1 | June 2020 | | |
| <p>+ W</p> <p>School Library Services: Vague State Laws and a Lack of Monitoring Allow School Districts to Provide a Minimal Level of Library Services 2016-112 (November 2016)</p> | 23. To better understand the condition of school libraries statewide and to raise stakeholders' awareness of the State Education Board's adopted model standards, Education should identify school districts that reported employing significantly fewer teacher librarians in fiscal year 2015-16 than in previous years and verify the accuracy of their fiscal year 2015-16 reports. | 2 | Will Not Implement | | |
| <p>+ G</p> <p>School Violence Prevention: School Districts, County Offices of Education, and the State Must Do More to Ensure That School Safety Plans Help Protect Students and Staff During Emergencies 2016-136 (August 2017)</p> | 8. To ensure that districts, county offices, and schools receive guidance on a variety of safety issues and to comply with state law, CDE and DOJ should resume their partnership activities, as required by state law. Further, the partnership should update the 2002 handbook, "Safe Schools: A Planning Guide for Action," and distribute it to all districts and county offices. If CDE or DOJ determine the need for additional funds to implement the legislative recommendations or to reestablish the partnership's activities, they should request those funds from the Legislature. | 2 | December 2020 | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>+ U</p> <p>Student Mental Health Services: Some Students' Services Were Affected by a New State Law, and the State Needs to Analyze Student Outcomes and Track Service Costs 2015-112 (January 2016)</p> | 3. To ensure that all LEAs comply with federal special education requirements, Education should require them to include directly in a student's IEP document reasons for any changes to student placement or services. | 3 | Will Not Implement | | |
| | 8. To enable it to review additional areas of its special education program for quality assurance, Education should collect information about the frequency of the provision of each service contained in all students' IEPs. Education should then use this information to annually review the frequency of mental health services and follow up with SELPAs when it observes a significant reduction in the frequency of services. | 3 | Will Not Implement | | |
| | 9. To ensure that LEAs comply with federal and state requirements, Education should require all LEAs to use the IEP document to communicate the rationale for residential treatment and any potential harmful effects of such placement. | 3 | Will Not Implement | | |
| | 18. Education should analyze and report to the Legislature, by May 30, 2016, on the outcomes for students receiving mental health services statewide, including outcomes across the six performance indicators we identified, in order to demonstrate whether those services are effective. Once it has reported this statewide information, Education should provide each LEA throughout the State a report regarding the outcomes for the students the LEA served. | 3 | Will Not Implement | | |
| | 20. To ensure that the State knows the amount LEAs spend to provide mental health services for student IEPs, before the start of the 2017-18 fiscal year, Education should develop, and require all LEAs to follow, an accounting methodology to track and report expenditures related to special education mental health services. | 3 | Will Not Implement | | |
| | 29. To ensure that the State provides special education and related services to all eligible students, Education should investigate the difference between the estimated number of school aged children statewide who have a severe emotional disturbance and the number receiving mental health services through an IEP and determine the reason for such a discrepancy. Education should then take any steps necessary to assist LEAs in identifying and providing services to children who are severely emotionally disturbed. | 3 | Will Not Implement | | |



| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Uniform Complaint Procedures: The California Department of Education's Inadequate Oversight Has Led to a Lack of Uniformity and Compliance in the Processing of Complaints and Appeals 2016-109 (January 2017) | 3. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should distribute complaints and appeals to the correct divisions for investigation or review. | 2 | December 2020 | | |
| | 4. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should establish a single database to record and track all investigations of complaints and reviews of appeals. This database should capture all data necessary for Education to effectively make informed decisions related to UCP complaints or appeals. At a minimum, the database should capture the date on which Education received each complaint or appeal, the date on which it forwarded the complaint or appeal to the appropriate division for investigation or review, and the date on which it sent the decision to the complainant. The database should also include the type of complaint or appeal, the LEA involved, and the decision. | 2 | December 2020 | | |
| | 5. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should track the divisions' progress in processing complaints and appeals to ensure the divisions meet all UCP requirements, including documenting exceptional circumstances that constitute good cause for extending investigations beyond 60 days. | 2 | December 2020 | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 6. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should work with divisions to establish policies and procedures for the divisions to follow when investigating UCP complaints and reviewing appeals. The procedures should identify the individuals or units responsible for investigating complaints and reviewing appeals, the steps and time frames for conducting investigations and reviews, the requirements for issuing decisions, and the documentation that should be retained in the files. | 2 | December 2020 | | |
| | 7. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should establish and distribute a standard investigation report format that includes the required elements for the divisions to use when processing UCP complaints. | 2 | December 2020 | | |
| | 8. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should monitor the divisions' decisions and reports on complaints and appeals to ensure that they comply with requirements. | 2 | December 2020 | | |
| | 16. To increase the efficiency and effectiveness of LEAs' UCP processes, Education should work with those LEAs throughout the State that receive a disproportionately high number of non-UCP complaints through the UCP process to assess the potential benefits of establishing similar mechanisms. | 2 | Will Not Implement | | |
| | 22. To ensure that its regulations are consistent and align with state and federal requirements, Education should revise its regulations to allow LEAs to extend investigations under exceptional circumstances that constitute good cause if the LEAs document and support with evidence the reasons for the extensions. | 2 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 23. After it makes the recommended regulatory changes to allow extensions under exceptional circumstances, Education should review LEAs' extensions to investigations as part of its Federal Program Monitoring to ensure that LEAs' documentation is sufficient and that their reasons adequately justify such extensions. | 2 | Will Not Implement | | |
| | 28. Education should revise UCP regulations to formally establish uniform time limits for filing all types of complaints. | 2 | March 2020 | | |

LEGISLATIVE, JUDICIAL, AND EXECUTIVE

California Department of Justice

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|---|---|---|--------------------|--|--|
|  E California Department of Social Services: Its Caregiver Background Check Bureau Lacks Criminal History Information It Needs to Protect Vulnerable Populations in Licensed Care Facilities 2016-126 (March 2017) | 19. To ensure that it has complete disposition information, Justice should coordinate with the Judicial Council at least once a year to share information about court reporting gaps and to determine the need to distribute additional information to courts about reporting requirements and the manner in which to report. In addition, Justice should reconvene its advisory committee and meet on a regular basis to discuss, at a minimum, improving the frequency and timeliness with which courts report dispositions to Justice and law enforcement agencies report arrest information to Justice. | 2 | May 2019 | | |
| | 20. To ensure that it is receiving all arrest information from law enforcement agencies, at a minimum, Justice should consider trends in the number of arrest reports each law enforcement agency sends it and the number of reports that it might expect to receive from an agency given the agency's size, location, and reporting history. Whenever Justice identifies a law enforcement agency that it determines may not be reporting all required information, it should request that the agency forward all required arrest information. | 2 | Will Not Implement | | |
|  CC Hate Crimes in California: Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes 2017-131 (May 2018) | 1. To ensure that it receives complete and accurate data, DOJ should, by May 2019, develop and maintain a list of law enforcement agencies that it updates annually, obtain hate crime data from all law enforcement agencies, distribute additional guidance to those agencies on procedures for reporting hate crimes, and conduct periodic reviews of law enforcement agencies to ensure that the data they report are accurate. It should also seek the resources to implement these efforts, if necessary. | 1 | January 2021 | | |
| | 3. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by adding region-specific data fields to the hate crime database, including items such as the zip code in which reported hate crimes took place and other fields that DOJ determines will support its outreach efforts. | 1 | January 2021 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 4. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by analyzing reported hate crimes in various regions in the State and sending advisory notices when it detects hate crimes happening across multiple jurisdictions. It should also seek the resources to implement these efforts, if necessary. | 1 | January 2021 | | |
| | 5. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by creating and disseminating outreach materials so law enforcement agencies can better engage with their communities. | 1 | January 2021 | | |
| | 6. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by creating and making available training materials for law enforcement agencies on how best to identify and respond to hate crimes. | 1 | January 2021 | | |
| | 7. To ensure that law enforcement agencies effectively engage with communities regarding hate crimes, DOJ should provide guidance and best practices for law enforcement agencies to follow when conducting hate crime outreach to vulnerable communities within their jurisdictions, such as collaborating with a county human rights commission. It should make the outreach materials available to law enforcement agencies and should include in them presentation materials for various types of communities, including immigrants and Muslims, among others. It should seek the resources to implement these efforts, if necessary. | 1 | January 2021 | | |
| | 9. To ensure that districts, county offices, and schools receive guidance on a variety of safety issues and to comply with state law, CDE and DOJ should resume their partnership activities, as required by state law. Further, the partnership should update the 2002 handbook, "Safe Schools: A Planning Guide for Action," and distribute it to all districts and county offices. If CDE or DOJ determine the need for additional funds to implement the legislative recommendations or to reestablish the partnership's activities, they should request those funds from the Legislature. | 2 | Unknown | | |



School Violence Prevention: School Districts, County Offices of Education, and the State Must Do More to Ensure That School Safety Plans Help Protect Students and Staff During Emergencies 2016-136 (August 2017)

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>Sexual Assault Evidence Kits: Although Testing All Kits Could Benefit Sexual Assault Investigations, the Extent of the Benefits Is Unknown 2014-109 (October 2014)</p> | <p>4. To report to the Legislature about the effectiveness of its RADS program and to better inform decisions about expanding the number of analyzed sexual assault evidence kits, Justice should amend its agreements with the counties participating in the RADS program to require those counties to report case outcome information, such as arrests and convictions for the sexual assault evidence kits Justice has analyzed under the program. Justice should then report annually to the Legislature about those case outcomes.</p> | 5 | † | ● | ● |
| <p>+ V The CalGang Criminal Intelligence System: As the Result of Its Weak Oversight Structure, It Contains Questionable Information That May Violate Individuals' Privacy Rights 2015-130 (August 2016)</p> | <p>10. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, developing best practices based on the requirements stated in the federal regulations, the state guidelines and state law, and advising user agencies on the implementation of those practices. The best practices should include, but not be limited to reviewing criminal intelligence, appropriately disseminating information, performing robust audit practices, establishing plans to recover from disasters, and meeting all of the State's juvenile notification law requirements. Justice should guide the board and the committee to develop these best practices by June 30, 2017.</p> | 3 | January 2020 | | |
| | <p>11. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, instructing user agencies that use CalGang to complete a comprehensive review of all the gangs documented in CalGang to determine if they meet the necessary requirements for inclusion and to purge from CalGang any groups that do not meet the requirements. Justice should guide the board and the committee to ensure that user agencies complete this review in phases, with the final phase to be completed by June 30, 2018.</p> | 3 | January 2020 | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 12. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, instructing all user agencies to complete a comprehensive review of the records in CalGang to determine if the user agencies have adequate support for the criteria associated with all the individuals they have entered as gang members. If the user agencies do not have adequate support, they should immediately purge the criteria—and, if necessary, the individuals—from CalGang. In addition, the user agencies should ensure that all the fields in each CalGang record are accurate. Justice should guide the board and the committee to ensure that user agencies complete this review in phases, with the final phase to be completed by September 30, 2019. | 3 | To Be Determined | | |
| | 13. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, instructing all user agencies to report to Justice every six months, beginning in January 2017, on their progress toward completing their gang and gang member reviews. | 3 | To Be Determined | | |
| | 19. To promote transparency and encourage public participation in CalGang's meetings, Justice should post summary results from the committee's audits of CalGang records to its website unless doing so would compromise criminal intelligence information or other information that must be shielded from public release. | 3 | February 2021 | | |

California Department of Tax and Fee Administration^{II}

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| State Board of Equalization: Its Tobacco Tax Enforcement Efforts Are Effective and Properly Funded, but Other Funding Options and Cost Savings Are Possible 2015-119 (March 2016) | 2. Unless the Legislature directs the board to eliminate the compliance fund's excess fund balance within a time frame of more than a year, the board should eliminate the excess fund balance by June 30, 2017 by using it to offset the licensing program's annual funding shortfall. The board should also limit the fund's future balance to no more than two months' worth of licensing program expenditures. | 3 | December 2020 | | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| The Bradley-Burns Tax and Local Transportation Funds: Changing the Allocation Structure for the Bradley-Burns Tax Would Result in a More Equitable Distribution of Local Transportation Funding 2017-106 (November 2017) | 6. To help address California's e-commerce tax gap and further ensure out-of-state retailers' compliance with state law regarding nexus, Tax Administration should implement a two-year pilot of its authorized reward program for information resulting in the identification of unreported sales and use taxes. | 1 | Will Not Implement | | |
| California Health Facilities Financing Authority | | | | | |
| Children's Hospital Program: The California Health Facilities Financing Authority Has Generally Complied With Laws and Regulations and Resolved Its Issue Related to High Fund Balances 2015-042 (September 2015) | 1. The authority should amend its regulations to bring them into accord with the 2004 act, thus allowing any eligible hospital to apply for the 2004 act's funds that remained as of June 30, 2014. | 4 | Will Not Implement | | |
| Judicial Council of California# | | | | | |
| Judicial Branch of California: Because of Questionable Fiscal and Operational Decisions, the Judicial Council and the Administrative Office of the Courts Have Not Maximized the Funds Available for the Courts 2014-107 (January 2015) | 1. To ensure that the compensation the AOC provides is reasonable, the Judicial Council should adopt procedures that require a regular and thorough review of the AOC's compensation practices including an analysis of the job duties of each position to ensure that the compensation aligns with the requirements of the position. This review should include comparable executive branch salaries, along with a justification when an AOC position is compensated at a higher level than a comparable executive branch position. | 4 | Will Not Implement | | |
| | 3. To ensure that its compensation structure is reasonable, the AOC should mirror the executive branch's practices for offering leave buyback programs in terms of frequency and amount. | 4 | Will Not Implement | | |
| | 4. To increase its efficiency and decrease its travel expenses, the AOC should require its directors and managers to work in the same locations as the majority of their staff unless business needs clearly require the staff to work in different locations than their managers. | 4 | Will Not Implement | | |
| | 11. To reduce its expenses, the AOC should cease its excessive reimbursements for meals by adopting the executive branch's meal and travel reimbursement policies. | 4 | Will Not Implement | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 14. To ensure that it spends funds appropriately, the AOC should develop and implement controls to govern how its staff can spend judicial branch funds. These controls should include specific definitions of local assistance and support expenditures, written fiscal policies and procedures as the rules of court require, and a review process. | 4 | Will Not Implement | | |
| | 19. The AOC should conduct a comprehensive survey of the courts on a regular schedule—at least every five years—to ensure that the services it provides align with their responses. The AOC should re-evaluate any services that the courts identify as being of limited value or need. | 4 | Will Not Implement | | |
| | 20. To justify its budget and staffing levels, the AOC should conduct the steps in CalHR's workforce planning model in the appropriate order. It should begin by establishing its mission and creating a strategic plan based on the needs of the courts. It should then determine the services it should provide to achieve the goals of that plan. The AOC should base its future staffing changes on the foundation CalHR's workforce planning model provides. Finally, the AOC should develop and use performance measures to evaluate the effectiveness of this effort. | 4 | Will Not Implement | | |
| | 21. To ensure that it provides services to the trial courts as efficiently as possible, the Judicial Council should explore implementing a fee-for-service model for selected services. These services could include those that are little used or of lesser value to the trial courts, as identified in our survey that we discuss in Chapter 3. | 4 | Will Not Implement | | |
| | 22. To justify the budget and staff level of the AOC, the Judicial Council should implement some or all of the best practices we identified to improve the transparency of AOC spending activities. | 4 | Will Not Implement | | |
| Judicial Branch Procurement: Semiannual Reports to the Legislature Are of Limited Usefulness, Information Systems Have Weak Controls, and Certain Improvements in Procurement Practices Are Needed 2013-302 and 2013-303 (December 2013) | 3. To improve the usefulness of the Judicial Council's semiannual reports until a statutory requirement is enacted, the AOC should work with the Judicial Council to pursue a cost-effective method to do the following: <ul style="list-style-type: none"> • Include new contracts and the complete history of contracts amended during the reporting period in the semiannual reports, including the date of the original contract; the original contract amount and duration; all subsequent contract amendments; and the date, amount, and duration of each such amendment. The AOC should present this information beginning with the semiannual report covering the July 1, 2014, through December 31, 2014, reporting period. | 5 | Undetermined | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>4. To improve the usefulness of the Judicial Council's semiannual reports until a statutory requirement is enacted, the AOC should work with the Judicial Council to pursue a cost-effective method to do the following:</p> <ul style="list-style-type: none"> • Begin tracking additional information in its data systems for inclusion in the semiannual reports. This information should include whether a contract was competitively bid, the justification if it was not competitively bid, and whether the contract was with a Disabled Veteran Business Enterprise. For information technology contracts, the AOC should identify whether the contract was with a small business. The AOC should present this information beginning with the semiannual report covering the July 1, 2014, through December 31, 2014, reporting period. | 5 | Undetermined | | |
| | <p>5. The AOC should implement all of the best practices related to general and business process application controls as outlined in the U.S. Government Accountability Office's Federal Information System Controls Audit Manual no later than December 31, 2014, thereby strengthening and continuously monitoring the effectiveness of the controls over its information systems. In addition, the AOC should immediately begin implementing improvements to its controls over access to its information systems and place these improvements into effect by February 2014. Finally, the AOC should provide guidance and routinely follow up with the superior courts—requiring updates every six months until all identified issues are corrected—to ensure that they make the necessary improvements to their general and business process application controls.</p> | 5 | Unknown | | |
| | <p>6. The AOC, the Supreme Court, and the first, second, and fourth districts should implement procedures to ensure that they follow a competitive process for their procurements when required.</p> | 5 | Will Not Implement | | |
| | <p>13. The AOC should revise the judicial contracting manual to require judicial entities to maintain documentation on their determinations of fair and reasonable pricing for purchases under \$5,000.</p> | 5 | Will Not Implement | | |
| | <p>17. The AOC should revise the judicial contracting manual to require that judicial entities maintain documentation for their evaluation and selection process used for competitive procurements. The AOC should also strengthen its procedures to ensure that bid evaluations are conducted properly and calculated correctly.</p> | 5 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 20. The AOC, HCRC, Supreme Court, and fourth and fifth districts should implement procedures to ensure that required noncompetitive procurement processes, such as preparing justifications and obtaining approval for sole-source procurements, are properly documented. Additionally, the AOC should ensure that it prepares the appropriate documentation when it amends a contract that it has competitively solicited and the amendment includes a change that was not evaluated in the original competitive process. | 5 | Will Not Implement | | |
| | 25. The AOC should implement procedures to ensure that its internal controls over payments are followed and that procurements are approved before ordering and receiving goods and services. | 5 | Will Not Implement | | |

Secretary of State's Office



Santa Clara County Registrar of Voters: Insufficient Policies and Procedures Have Led to Errors That May Have Reduced Voters' Confidence in the Registrar's Office 2017-107 (October 2017)

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| 11. The Secretary of State should adopt regulations establishing clear criteria for mistakes in election-related materials that constitute reportable errors and require counties to report these errors to it after each election. | 2 | December 2021 | | |
| 12. Beginning in December 2018, the Secretary of State should implement annual risk-based reviews of a selection of county election officials' offices to ensure their compliance with state election laws and regulations. | 2 | December 2021 | | |
| 13. To inform and enhance the guidance it provides to county election officials, the Secretary of State should analyze error reports and its risk-based review results to focus its guidance on topics most relevant to improving elections throughout the State. | 2 | December 2021 | | |

State Bar of California

The State Bar of California: It Needs Additional Revisions to Its Expense Policies to Ensure That It Uses Funds Prudently 2017-030 (June 2017)

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|--|---|------------------|--|--|
| 6. To assign purchasing cards only to appropriate staff, ensure that the State Bar's records of employees' credit limits reflect those established with the bank, and to verify that staff use purchasing cards only for allowable and necessary expenses, the State Bar should immediately develop a policy that requires justification of the business needs for employees to receive purchasing cards, and use this policy to limit the number of staff issued a purchasing card. | 2 | 1st Quarter 2020 | | |
|--|---|------------------|--|--|

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 7. To assign purchasing cards only to appropriate staff, ensure that the State Bar's records of employees' credit limits reflect those established with the bank, and to verify that staff use purchasing cards only for allowable and necessary expenses, the State Bar should immediately restrict the use of purchasing cards to its original purpose, which was for low-dollar and frequently occurring purchases. For purchases above \$5,000, the State Bar should require the vendor to bill for payment. | 2 | 1st Quarter 2020 | | |
| | 9. To ensure that its costs are reasonable and appropriate, the State Bar should update its meal and catering policy to align with the meal policy of the State's Executive Branch and should require individuals attending committee meetings for the State Bar to comply with standard meal per diem rates. | 2 | † | ● | ● |

NATURAL RESOURCES

Department of Water Resources

| | | | | | |
|---|--|---|---------------|--|--|
| Department of Water Resources: The Unexpected Complexity of the California WaterFix Project Has Resulted in Significant Cost Increases and Delays 2016-132 (October 2017) | 7. To ensure that DWR manages WaterFix in an effective manner, DWR should complete both the economic analysis and financial analysis for WaterFix and make the analyses publicly available as soon as possible. | 2 | Late 2022 | | |
| | 9. In order to prepare for the potential approval of WaterFix and to ensure that the project is managed properly during the design and construction phase, DWR should develop and update when necessary the associated program management plan for the design and construction phase of the project. | 2 | December 2019 | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|----------------|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |

TRANSPORTATION

Department of Motor Vehicles

| | | | | | |
|--|---|----------|---------------------------|--|--|
| <p>Department of Motor Vehicles: Administrative and Statutory Changes Will Improve Its Ability to Detect and Deter Misuse of Disabled Person Parking Placards 2016-121 (April 2017)</p> | <p>7. To reduce the risk of fraudulent applications, by September 2017 DMV should seek interagency agreements with the health boards responsible for licensing providers authorized to certify disabilities on placard applications. The agreements should include, but not be limited to, a review by medical experts of a sample of placard applications each quarter to ensure that the disability certifications meet state requirements. For any application that does not meet state requirements, DMV should require that the applicant and his or her provider submit the information needed so that the application meets state requirements. DMV should cancel the placards of those who do not respond within 90 days.</p> | <p>2</p> | <p>Will Not Implement</p> | | |
|--|---|----------|---------------------------|--|--|

† Contrary to the State Auditor's determination, the auditee believes it has fully implemented the recommendation. The table identifies whether the State Auditor's assessment was based on the auditee not substantiating its claim of full implementation, the auditee not addressing all aspects of the recommendation, or both circumstances.

‡ Before publishing a report of an investigation, the State Auditor provides the head of each agency involved with a copy of the investigative report, including any recommendations. Therefore, in calculating how long a recommendation has been outstanding, the State Auditor uses the date the investigative report was provided to the agency, not the date the report was published. The investigative report for the case published in I2018-1 was provided to California Correctional Health Care Services in February 2018. The investigative report for the cases published in I2015-1 and I2017-1 were provided to the California Department of Corrections and Rehabilitation in July 2015 and January 2017 respectively. The investigative reports for the cases published in I2016-2 were provided to the involved agencies in June 2016.



§ In June 2018, the Office of Ratepayer Advocates became the Public Advocates Office.

|| In July 2017, the State Board of Equalization was restructured and transferred duties to the California Department of Tax and Fee Administration.


In July 2014, the Judicial Council of California retired the use of Administrative Office of the Courts to refer to the Judicial Council's staff.

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Table 3
Recommendations Made to Nonstate Entities That Are More Than One Year Old and Are Still Not Fully Implemented
(Reports Issued From November 2013 Through October 2018)

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | | |
|---|----------------|--|------------------------------|---|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION | |
| NONSTATE ENTITIES | | | | | | |
| Acton-Agua Dulce Unified School District | | | | | | |
|   Charter Schools: Some School Districts Improperly Authorized and Inadequately Monitored Out-of-District Charter Schools 2016-141 (October 2017) | 11. | To ensure that it has a method to hold charter schools accountable for their educational programs, Acton-Agua Dulce Unified should, as a best practice, strengthen its authorization process by using the State Education Board's criteria for evaluating petitions. | 2 | † | ● | ● |
| | 12. | To ensure compliance with state law, Acton-Agua Dulce Unified should immediately establish a procedure to periodically review and update its charter school policy to include all of the requirements in state law. | 2 | † | ● | ● |
| | 13. | To ensure compliance with state law, Acton-Agua Dulce Unified should immediately review petitions to ensure they include all of the requirements in state law at the time of their approval. | 2 | † | ● | ● |
| | 15. | To ensure compliance with state law, Acton-Agua Dulce Unified should immediately track its actual costs for providing oversight and verify that its oversight fees do not exceed legal limits. | 2 | † | ● | ● |
| | 18. | To better ensure effective oversight of its charter schools' finances, Acton-Agua Dulce Unified should place a district representative as a nonvoting member on each charter school's governing board. | 2 | Will Not Implement | | |
| | 20. | To ensure that charter schools work toward the academic goals established in their charters, Acton-Agua Dulce Unified should adopt an academic oversight policy that includes steps for working with charter schools with poor performance results. | 2 | † | ● | |
| | 22. | Acton-Agua Dulce Unified should maintain active memorandums of understanding with its charter schools that describe the district's oversight responsibilities and ensure the schools meet the measurable student outcomes to which they have agreed. | 2 | † | ● | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Alameda County Sheriff's Office | | | | | |
| <p>+ DD</p> <p>Correctional Officer Health and Safety: Some State and County Correctional Facilities Could Better Protect Their Officers From the Health Risks of Certain Inmate Attacks 2018-106 (September 2018)</p> | 27. To ensure that it is able to identify high risk situations and deter repeat offenders, Santa Rita should specifically track all gassing attacks and use the tracking data as a tool to prevent future gassing attacks. | 1 | † | | ● |
| Antelope Valley Union High School District | | | | | |
| <p>+ Q</p> <p>Charter Schools: Some School Districts Improperly Authorized and Inadequately Monitored Out-of-District Charter Schools 2016-141 (October 2017)</p> | 30. To better ensure effective oversight of its charter schools' finances, Antelope Valley Union should place a district representative as a nonvoting member on each charter school's governing board. | 2 | Will Not Implement | | |
| Bakersfield College | | | | | |
| <p>+ R</p> <p>Clery Act Requirements and Crime Reporting: Compliance Continues to Challenge California's Colleges and Universities 2017-032 (May 2018)</p> | 14. To ensure that it does not underreport crime statistics in its annual security reports, Bakersfield should create and begin following written procedures by August 2018 that clearly describe the Clery Act crime identification processes it will follow. These processes should include maintaining contemporaneous lists of Clery Act crimes that occur. | 1 | † | | ● |
| | 19. To ensure Bakersfield requests and reports Clery Act crimes from local law enforcement, the institution should by August 2018 create and begin following a procedure, in conjunction with a written agreement with local law enforcement, to obtain crime statistics for the annual security report. | 1 | † | ● | |
| | 35. To ensure it properly informs students and employees, Bakersfield should notify its students and employees and update the U.S. DOE about the corrected Clery Act statistics as soon as possible. | 1 | † | | ● |
| | 36. To ensure that its annual security report's crime statistics and the statistics it submits to the U.S. DOE align, Bakersfield should reconcile these statistics before publishing its reports or submitting the data to the U.S. DOE. | 1 | † | ● | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Central Basin Municipal Water District | | | | | |
| Central Basin Municipal Water District: Its Board of Directors Has Failed to Provide the Leadership Necessary for It to Effectively Fulfill Its Responsibilities 2015-102 (December 2015) | 23. To ensure it is efficiently using its resources, the district should eliminate its board members' automobile or transportation allowances and instead reimburse them based on their business mileage or transit use. | 3 | July 2020 | | |
| Central Unified School District | | | | | |
| Trade Apprenticeship Programs: The State Needs to Better Oversee Apprenticeship Programs, Such as the Air Conditioning Trade Association's Sheet Metal Program 2016-110 (November 2016) | 6. To limit its risk and to clarify its roles and responsibilities as they relate to ACTA, Central Unified should update its agreement with ACTA to reflect each party's current roles and responsibilities. Further, Central Unified should periodically update this agreement to ensure that the agreement continues to reflect current roles and responsibilities. | 2 | January 2020 | | |
| Cerritos College | | | | | |
|  California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology 2017-102 (December 2017) | 11. To ensure that all instructors are aware of the accessibility standards for instructional materials, Cerritos should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings. | 1 | † | ● | ● |
| | 13. To ensure that its technology master plan supports the strategic goals of the district, Cerritos should update its master plan by June 2018, and should ensure that the plan includes detailed steps to accomplish its goals. | 1 | January 2020 | | |
| | 14. To increase the transparency of its annual review process, by June 2018, Cerritos should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests. | 1 | † | ● | |
| City of Irvine | | | | | |
| City of Irvine: Poor Governance of the \$1.7 Million Review of the Orange County Great Park Needlessly Compromised the Review's Credibility 2015-116 (August 2016) | 2. To improve fiscal accountability and to ensure that audits are performed to appropriate standards, Irvine should adopt an internal audit function by December 2017. | 3 | Unknown | | |
| | 6. To make certain that Irvine complies with the intent of competitive bidding for professional services, beginning immediately it should not include provisions in its RFPs for potential future services that are above and beyond the desired scope of work. | 3 | Unknown | | |





| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 9. To maintain appropriate, transparent fiscal accountability, Irvine should amend city contracting and purchasing policies by December 2016 to make certain that all of its contracts and contract amendments with a proposed cost exceeding the threshold requiring city council or other approval receive the appropriate approvals, including approval for sole-source contracts. Further, city policies should require appropriate approvals when increases in spending authority are accomplished through a purchase order or other means. | 3 | Unknown | | |
| | 10. To provide the public with adequate information regarding the city council's spending decisions, Irvine's city council should, by December 2016, include in its policies a requirement that motions by the council to appropriate revenue to fund a specific contract should name the recipients and proposed use of the funds. | 3 | Unknown | | |
| | 11. To foster public confidence in its processes and findings, Irvine should conduct self-initiated investigations, reviews, or audits in an open and transparent manner that ensures independence. Specifically, Irvine should not establish advisory bodies exempt from open meeting laws to oversee these investigations, reviews, or audits. Instead, any required reports from contractors conducting such investigations, reviews, or audits should go to the city council or a standing committee of the city council to be discussed in either open or closed session, as appropriate. | 3 | Unknown | | |

City of Irwindale

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|---|--|---|---|--|---|
| City of Irwindale: It Must Exercise More Fiscal Responsibility Over Its Spending So That It Can Continue to Provide Core Services to Residents 2016-111 (November 2016) | 1. To address the structural deficit in its general fund, the city should seek long-term solutions to balance its budget so that its expenditures do not exceed its revenues. These solutions should include eliminating the reliance on one-time gains to fund ongoing expenses and identifying opportunities to further reduce spending. The city should document its approach in a long-term financial plan that should account for the following: a forecast of at least five to 10 years into the future, updates to long-term planning activities as needed to provide direction to the budget process, and an analysis of its financial status; revenue and expenditure forecasts; and plan-monitoring mechanisms, such as a scorecard of key indicators of financial health. | 2 | † | | ● |
|---|--|---|---|--|---|

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 2. To ensure that employee compensation aligns with job statements, the city should review its salary incentives and modify the eligibility criteria so that they match the job requirements. | 2 | † | | ● |
| | 3. Considering that the city's retirement benefits are more generous than those of most comparable cities, and in light of its financial situation, the city should reduce its employee benefits costs by negotiating with employee bargaining groups and key management employees for the elimination of further city contributions to the PARS supplemental benefit plan or at least and increase in participant contributions to cover the full employee share of the plan's costs, recognizing that under California case law the city may not destroy vested pension rights legislatively. | 2 | Partially Implemented | | |
| | 4. To minimize the use of its reserves to reduce long-term liabilities, the city should annually determine whether it has sufficient funding to cash out employee leave balances. Additionally, in future labor negotiations, the city should explore the possibility of eliminating or reducing voluntary leave balance cash-outs by employees, and eliminate sick leave cash-outs altogether. | 2 | Partially Implemented | | |
| | 6. To reduce costs, the city should consider eliminating its current resident prescription drug benefit program and replacing it with the prescription discount card program offered by the League of California Cities that would provide discounts on prescriptions to residents at no cost to the city. | 2 | Will Not Implement | | |
| | 7. If the city chooses not to participate in the prescription discount card program offered by the League of California Cities, it should at least take the following step related to its current prescription drug benefit program: Align its prescription drug benefit program with its established purpose—to treat conditions proven to be caused or worsened by the city's mining activities—and limit the availability of benefits to only those medications approved for the treatment of such conditions. | 2 | Will Not Implement | | |
| | 8. If the city chooses not to participate in the prescription discount card program offered by the League of California Cities, it should at least reduce the cost of its current prescription drug benefit program by enacting limits—similar to those in its resident vision benefits—on the number or dollar amount of prescriptions an individual can receive each year. | 2 | Will Not Implement | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 9. To reduce the costs of its resident prescription drug benefit program, the city council should follow the recommendations of its consultant by approving the following: align copayments by increasing those paid by residents 50 years of age and older to the same level as those paid by residents who are 49 years or younger. | 2 | Will Not Implement | | |
| | 10. To reduce the costs of its resident prescription drug benefit program, the city council should follow the recommendations of its consultant by approving the following: implement coordination of benefits provisions, where applicable, to designate the city as a secondary payer to residents' primary insurance coverage. | 2 | Will Not Implement | | |
| | 11. To eliminate the need for police officer overtime, the city should evaluate the possibility of contracting for police services with the Los Angeles County Sheriff's Department or another law enforcement agency as an alternative to operating its own police department. | 2 | Will Not Implement | | |
| | 13. While the city is considering recommendation #11, and if it should choose not to contract for police services, it should promote public safety and equity among its police officers by implementing a rotational order for scheduled overtime to prevent some officers from working excessive shifts. | 2 | Will Not Implement | | |
| | 16. The Housing Authority should consider options to provide low-income housing opportunities to more people. Additionally, if the Housing Authority intends to continue providing low-income housing opportunities in the future, the city should examine the available funding mechanisms to continue providing low-income housing before it exhausts its Housing Authority Fund balance. | 2 | Will Not Implement | | |
| | 17. To ensure that all residents have an equal chance to participate in the Housing Authority's housing programs, the city should remove the long-term residency priorities from any future housing programs. | 2 | June 2025 | | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| City of Novato | | | | | |
|   Residential Building Records: The Cities of San Rafael, Novato, and Pasadena Need to Strengthen the Implementation of Their Resale Record Programs 2015-134 (March 2016) | 2. | To ensure that it is aware of the degree of property owners' compliance with its resale record ordinance, Novato should implement procedures that can help it monitor the sale or exchange of properties that require resale record inspections. The city should work with applicable stakeholders, such as realtors, to aid in this effort. | 3 | Will Not Implement | |
| | 5. | To verify that new property owners are aware of the health and safety concerns at their properties and any corrections they need to make, Novato should develop a process to ensure that it receives homeowners' cards. | 3 | Will Not Implement | |
| | 34. | To ensure that the resale record fees it charges is appropriate, Novato should establish a time frame to periodically determine whether the fees are commensurate with the cost of administering the resale record program. The city should ensure that it retains any documentation used to support its analyses and any subsequent adjustments to fees. | 3 | Will Not Implement | |
| City of Pasadena | | | | | |
|   Residential Building Records: The Cities of San Rafael, Novato, and Pasadena Need to Strengthen the Implementation of Their Resale Record Programs 2015-134 (March 2016) | 6. | To verify that new property owners are aware of the health and safety concerns at their properties and any corrections they need to make, Pasadena should develop a process to ensure that staff sign the inspection certificates and add them to the city's database. | 3 | January 2020 | |
| | 9. | To ensure that it can monitor the satisfaction individuals have with the resale record program and that it has a uniform approach for resolving complaints, Pasadena should develop a formal process for tracking the complaints it receives. In addition, Pasadena should develop a formal policy that describes how staff should evaluate complaints, and it should document its activities associated with resolving complaints, such as the resolution and the rationale for the resolution. The city should also establish a designated location in its database to record this information. | 3 | January 2020 | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 12. Pasadena should develop formal written procedures for staff to follow up on property owners' correction of violations. These procedures should identify the method in which staff document in the database the violations identified during inspections and their actions to bring the property into compliance. In addition, the procedures should identify where within the database these documents should be kept as well as identify the protocol for ensuring that repeat violations are corrected in a timely manner. | 3 | January 2020 | | |
| | 16. To ensure that property owners correct violations in a timely manner, Pasadena should develop a work plan by July 2016 to identify and address its enforcement backlog by April 2017, so that the city is up to date with its enforcement actions, such as issuing notice letters and monitoring property owners' actions to resolve violations. Pasadena's work plan should also include updating the completion status of the violations so unresolved violations can be identified and monitored for subsequent correction. | 3 | January 2020 | | |
| | 19. To ensure that property owners correct violations in a timely manner, Pasadena should follow through with its enforcement policies, such as issuing notice letters. | 3 | January 2020 | | |
| | 22. To ensure that property owners correct violations in a timely manner, Pasadena should establish a written process for staff to monitor and ensure that property owners correct violations, including accurately identifying the properties that have not obtained necessary permits or have not had required reinspections performed. | 3 | January 2020 | | |
| | 40. If Pasadena subsequently requires its resale record inspectors to have International Code Council certifications, it should ensure that those staff maintain them in good standing to perform their necessary job functions. | 3 | Will Not Implement | | |

Coachella Valley Unified School District

| | | | | | |
|--|--|---|-----------|--|--|
| College Readiness of California's High School Students: The State Can Better Prepare Students for College by Adopting New Strategies and Increasing Oversight 2016-114 (February 2017) | 3. To increase students' access to and completion rates of college preparatory coursework, districts should develop and institute an on track/off track student identification model similar to San Francisco's model that will allow them to determine whether students are completing grade-level college preparatory coursework. The districts should notify parents when they identify students as falling off track and should advise the parents and students of available support and credit recovery options. Furthermore, school staff should be required to meet with and document the support they provide to these students. | 2 | Fall 2020 | | |
|--|--|---|-----------|--|--|

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Community Child Care Council of Santa Clara County | | | | | |
| <p>+ AA</p> <p>Community Child Care Council of Santa Clara County: Because It Disadvantaged Some Families and Misused State Funds, It Could Benefit From Increased Monitoring by the California Department of Education 2017-116 (April 2018)</p> | 13. To ensure that beneficiaries do not have restrictions limiting their ability to transfer their retirement funds, 4Cs should, by October 2018, move the funds for its primary and supplemental retirement plans out of the restrictive securities to the extent possible without incurring additional charges for beneficiaries. For any subsequent new participants, 4Cs should assign funds only to securities that do not have extensive charges associated with transferring or rolling over the funds. | 1 | Pending Litigation | | |
| | 14. To ensure that its retirement plan participants can make appropriate financial planning decisions, 4Cs should provide the required disclosures in its retirement benefit statements, summary plan description, and annual report, and it should maintain documentation that it did so. | 1 | † | | ● |
| County of Alameda | | | | | |
| <p>+ N</p> <p>Dually Involved Youth: The State Cannot Determine the Effectiveness of Efforts to Serve Youth Who Are Involved in Both the Child Welfare and Juvenile Justice Systems 2015-115 (February 2016)</p> | 9. Alameda County probation department should update its existing procedures to ensure that its staff are accurately recording family reunification service components within the statewide case management system. | 3 | Unknown | | |
| | 11. To identify their population of dually involved youth, Alameda County's CWS and probation agencies should designate the data system they will use for tracking the dates and results of joint assessment hearings. | 3 | Unknown | | |
| | 17. To identify their population of dually involved youth, Alameda County's CWS and probation agencies should provide guidance or training to staff on recording joint assessment hearing information consistently within the designated system. | 3 | Unknown | | |
| County of Butte | | | | | |
| <p>+ L</p> <p>Indian Gaming Special Distribution Fund: Counties' Benefit Committees Did Not Always Comply With State Laws for Distribution Fund Grants 2013-036 (March 2014)</p> | 7. To ensure that grant recipients comply with state law concerning interest earned on mitigation grant funds, by June 2014, the Butte County benefit committee should establish policies and procedures to verify that grant recipients have placed grant awards in interest-bearing accounts, and that the interest is spent only on activities that mitigate the effect of tribal gaming on local jurisdictions. | 5 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| County of Fresno | | | | | |
|   Indian Gaming Special Distribution Fund: The Method Used to Mitigate Casino Impacts Has Changed, and Two Counties' Benefit Committees Did Not Ensure Compliance With State Law When Awarding Grants 2016-036 (March 2017) | 1. If the Legislature appropriates funding from the distribution fund for mitigation grants in the future, to comply with state law, the benefit committee for Fresno County should ensure that it obtains sufficient documentation from grant applicants to demonstrate that the requested funding represents the correct proportionate share of the costs attributable to casino impacts. | 2 | June 2020 | | |
| | 2. If the Legislature appropriates funding from the distribution fund for mitigation grants in future years, Fresno County's benefit committee should revise its procedures to include specific steps to verify that grantees will place grant funds into interest-bearing accounts when awarding any mitigation grants. These steps should include requiring grantees to report the interest accrued in their quarterly reports and to substantiate those reports with bank statements or other reports of interest earned, and following up with the grantee when the grantee reports no earned interest for the period. | 2 | June 2019 | | |
| County of Los Angeles | | | | | |
| County Pay Practices: Although the Counties We Visited Have Rules in Place to Ensure Fairness, Data Show That a Gender Wage Gap Still Exists 2015-132 (May 2016) | 7. To ensure that they consistently demonstrate that candidates are hired for permanent civil service positions based on valid and job-related criteria, regardless of their sex, each county should develop policies requiring hiring managers to document the reasons why they chose the selected candidate over others from the certified eligibility list. | 3 | Will Not Implement | | |
| Los Angeles County: Lacking a Comprehensive Assessment of Its Trauma System, It Cannot Demonstrate That It Has Used Measure B Funds to Address the Most Pressing Trauma Needs 2013-116 (February 2014) | 1. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: assist the board in better defining and identifying underserved areas in Los Angeles. | 5 | Will Not Implement | | |

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|--------------------------------------|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 2. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: review Measure B allocations to ensure that they are addressing the most pressing needs of at-risk populations in Los Angeles. | 5 | Will Not Implement | | |
| | 3. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: assess the adequacy of helicopter services it provides in underserved areas. | 5 | Will Not Implement | | |
| | 4. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: analyze how EMS might better use the data it collects to evaluate, improve, and report continuously on its trauma system. | 5 | Will Not Implement | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 5. To ensure that it allocates Measure B funds to address the most significant needs of residents within its trauma system, the board should reinstate a Measure B oversight committee, with participation from departments with trauma, EMS, and bioterrorism preparedness expertise, as well as representatives of the public. The oversight committee should review trauma system and other county needs annually and advise the board on Measure B expenditures. As part of its responsibilities, the oversight committee should reevaluate the Measure B allocation approach, taking into consideration the results of Los Angeles's comprehensive assessment and the effects of the Act, and issue a report on its findings no later than December 2015. | 5 | Will Not Implement | | |
| Los Angeles County: Weak Oversight of Its Lease With the Los Angeles County Fair Association Has Likely Cost Millions of Dollars in Revenue 2016-106 (November 2016) | 1. By April 2017, the county should reach agreement with the association on the date by which the association must pay the county for the rent in arrears related to the hotel. | 2 | To Be Determined | | |
| | 2. By April 2017, the county should reach agreement with the association on how much rent the association owes the county from the hotel's operations since 1992. | 2 | To Be Determined | | |
| | 3. As soon as possible, the county should collect from the association all amounts presently owed under the lease as a result of the revenue generated by the conference center. | 2 | To Be Determined | | |
| | 4. To ensure that it recognizes and addresses in a timely manner areas of potential concern related to the association's rent, the county should create and adhere to a policy of reviewing the association's rent calculations at least every three years. | 2 | To Be Determined | | |
| | 5. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes a revised rent calculation formula that factors in revenue from all of the association's activities, including its hotel and conference center, as well as revenue from its subsidiaries' activities at the Fairplex. This revised rent calculation formula should require the association either to pay the county an agreed-upon fixed amount, adjusted periodically for inflation, or to pay the county both a fixed amount every year and a percentage of the total gross revenue that the association earns at the Fairplex. | 2 | To Be Determined | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 6. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes terms that define the circumstances or dates that require a renegotiation of the lease and the rent calculation formula. | 2 | To Be Determined | | |
| | 7. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes an agreement on the types of entities whose gross revenues the association must include in rent calculations. This agreement should cover any new businesses the association creates that operate at the Fairplex. | 2 | To Be Determined | | |
| | 8. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes terms that require the association to provide the county with any subleases it wishes to enter, even those subleases that do not exceed 10 years. The terms should also require the association to provide the county with approval over other agreements that could affect the rent calculation, including the association's hotel management agreement and its amendments. | 2 | To Be Determined | | |
| | 9. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes terms that require the association to provide the county with advance notice of any refinancing of the association's debt and what impact, if any, such transactions would have on the amount or timing of rent payments to the county. | 2 | To Be Determined | | |

County of San Diego



Indian Gaming Special Distribution Fund: Counties' Benefit Committees Did Not Always Comply With State Laws for Distribution Fund Grants 2013-036 (March 2014)

10. If San Diego County's benefit committee believes that its processes for distributing grant funds are vital to its effective management of distribution fund grants, it should seek legislative authority to change its process. Otherwise, San Diego County's benefit committee should refrain from placing limits on the time available for grant recipients to spend the grant funds.

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| | REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>+</p> <p>P</p> | Indian Gaming Special Distribution Fund: The Method Used to Mitigate Casino Impacts Has Changed, and Two Counties' Benefit Committees Did Not Ensure Compliance With State Law When Awarding Grants 2016-036 (March 2017) | 4. If the Legislature appropriates funding from the distribution fund for mitigation grants in the future, to comply with state law, the benefit committee for San Diego County should ensure that it obtains sufficient documentation from grant applicants to demonstrate that the requested funding represents the correct proportionate share of the costs attributable to casino impacts. | 2 | † | ● | |
| County of Santa Clara | | | | | | |
| <p>+</p> <p>N</p> | Dually Involved Youth: The State Cannot Determine the Effectiveness of Efforts to Serve Youth Who Are Involved in Both the Child Welfare and Juvenile Justice Systems 2015-115 (February 2016) | 16. To identify their population of dually involved youth, Santa Clara County's CWS and probation agencies should designate the data system they will use for tracking the dates and results of joint assessment hearings. | 3 | Will Not Implement | | |
| | | 22. To identify their population of dually involved youth, Santa Clara County's CWS and probation agencies should provide guidance or training to staff on recording joint assessment hearing information consistently within the designated system. | 3 | Will Not Implement | | |
| East Side Union High School District | | | | | | |
| <p>+</p> <p>U</p> | Student Mental Health Services: Some Students' Services Were Affected by a New State Law, and the State Needs to Analyze Student Outcomes and Track Service Costs 2015-112 (January 2016) | 17. To better understand the effectiveness of the mental health services in its special education program, East Side should use the six performance indicators we identified to perform analysis annually on the subset of students receiving mental health services. | 3 | August 2018 | | |
| Foothill-De Anza Community College District | | | | | | |
| <p>+</p> <p>Y</p> | California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology 2017-102 (December 2017) | 15. To ensure that it is fulfilling requests for alternate media services from students with disabilities in a timely manner, by June 2018, De Anza should establish procedures for monitoring its timeliness in responding to such requests so that it can periodically review its performance in completing the requests. Specifically, it should record and track sufficient information to be able to review how long it takes to complete requests. Additionally, De Anza should calculate the number of days it takes to complete requests, and periodically evaluate its performance against its time-frame goals. Further, to evaluate its performance, De Anza should establish a time-frame goal for completing alternate media requests. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 16. To ensure that it promptly addresses any complaints it receives related to web accessibility and alternate media requests, De Anza should follow its new procedures for tracking and reviewing complaints related to accessibility. | 1 | † | ● | |
| | 17. To ensure that students with disabilities have equal access to instructional materials, by June 2018, De Anza should develop procedures to monitor and periodically review the accessibility of instructional materials. For example, De Anza could develop an accessibility checklist for instructors to complete when developing or selecting instructional materials, from which the college could periodically review a sample of course content to ensure that instructors completed the checklist and that the instructional materials comply with accessibility standards. | 1 | † | ● | ● |
| | 18. To ensure that its website complies with accessibility standards, by June 2018, De Anza should develop procedures to monitor website accessibility and incorporate steps to prevent instructors from publishing inaccessible content on the college's website. These procedures should include a tracking mechanism to demonstrate how many accessibility errors the college identifies and how long it takes to fix those errors. | 1 | † | ● | ● |
| | 19. To ensure that all instructors are aware of the accessibility standards for instructional materials, De Anza should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings. | 1 | Will Not Implement | | |
| | 21. To increase the transparency of its annual review process, by June 2018, De Anza should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests. | 1 | † | ● | ● |





Hesperia Water District



Apple Valley Area Water Rates: Differences in Costs Affect Water Utilities' Rates, and One Utility May Have Spent Millions of Ratepayer Funds Inappropriately 2014-132 (April 2015)

1. To assist low-income water customers, Hesperia should work with its governing body to consider the feasibility of using revenues from sources other than water rates to implement a rate assistance program.

4 Will Not Implement

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Long Beach Unified School District | | | | | |
|   Student Mental Health Services: Some Students' Services Were Affected by a New State Law, and the State Needs to Analyze Student Outcomes and Track Service Costs 2015-112 (January 2016) | 4. To better communicate with parents and future IEP teams about reasons for any changes to student services, including changes to mental health services and student placements, Long Beach should develop a process to ensure that IEP teams record these reasons in student IEP documents. | 3 | † | ● | |
| | 10. To ensure that it complies with federal and state requirements, Long Beach should develop a process to ensure that IEP teams record, in student IEP documents, the rationale for residential treatment and any potential harmful effects of such placement. | 3 | † | ● | |
| | 14. To better understand the effectiveness of the mental health services in its special education program, Long Beach should use the six performance indicators we identified to perform analysis annually on the subset of students receiving mental health services. | 3 | † | ● | ● |
| Los Angeles County Office of Education | | | | | |
|   Montebello Unified School District: County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance 2017-104 (November 2017) | 1. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should direct Montebello to submit a corrective action plan to address the issues identified in this report including balancing its budget, amending and adhering to its hiring procedures, and establishing adequate safeguards to ensure that policies related to bond proceeds, conflicts of interest, and the approval of expenditures are implemented and followed. | 1 | To Be Determined | | |
| | 2. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should assist Montebello in developing a plan to justify its workforce size and cost in terms of its current and projected enrollment, including evaluating the necessity of current staff levels and personnel costs. | 1 | To Be Determined | | |
| | 3. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should evaluate the necessity of executive positions and adjust executives' salaries based on an analysis of the number and cost of executives in comparable districts. | 1 | To Be Determined | | |
| | 4. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should ensure that Montebello implements all of the recommendations detailed in the report. | 1 | To Be Determined | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |

Los Angeles County Sheriff's Department



Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately 2017-101 (December 2017)

| | | | | | |
|-----|---|---|---------|--|--|
| 1. | To ensure that its CCW licensing decisions align with its CCW policy, Los Angeles should only issue licenses to applicants after collecting documentation of specific, personal threats against the applicants so as to satisfy its definition of good cause. If Los Angeles believes that its public licensing policy does not include all acceptable good causes for a CCW license, then by March 2018 it should revise that policy and publish the new policy on its website. It should then immediately begin processing applications according to that revised policy. | 1 | Unknown | | |
| 2. | To ensure that it only issues licenses to individuals after receiving evidence of residency, firearms training, and good moral character that aligns with its policy, Los Angeles should only issue licenses after verifying that it has received this evidence. To avoid overlooking required evidence, Los Angeles should create procedures by March 2018 for its staff to follow to ensure that each CCW file contains the evidence its policy requires before issuing the license. | 1 | Unknown | | |
| 10. | To ensure that it is only charging fees that state law allows, Los Angeles should immediately cease charging applicants fees in addition to its license processing fee. Los Angeles should reimburse applicants who paid the unallowable fees. Further, if Los Angeles believes its license fee does not recover its entire cost of processing an initial application, it should complete a cost study and, if appropriate, revise its fee according to the results of that study and the maximum allowed fees under state law. | 1 | Unknown | | |

Los Angeles Department of Water and Power

Los Angeles Department of Water and Power - Consequences Linked to Its Premature Launch of Its Customer Information System May Push Total Costs Beyond \$200 Million 2014-105 (March 2015)

| | | | | | |
|----|---|---|---------|--|--|
| 1. | To ensure that the Los Angeles Board of Water and Power Commissioners (board) can more effectively exercise oversight for the department's significant information technology projects, the board should establish a standing committee comprised of board members to oversee and critically evaluate the status of the department's various information technology projects. Given the limited tenure of board members and the potential for multiyear and high-cost information technology projects, the board president should consider appointing as many committee members as practicable in order to promote continuity of oversight. | 4 | Unknown | | |
|----|---|---|---------|--|--|

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>2. To ensure that the board can more effectively exercise oversight for the department's significant information technology projects, the board should develop reporting standards for the department's management to follow when discussing the status of information technology projects with the standing committee or the board. Such reporting standards should, at a minimum, specify the frequency with which the department's management makes such reports and require the following disclosures about each information technology project:</p> <ul style="list-style-type: none"> • The amount of project growth, in terms of both budget and scope of work, from initial project estimates through current projections. • The results from system testing and a listing of the critical defects that exist and must be fixed prior to system use. • The concerns the quality assurance contractor has raised and how the department is addressing them. | 4 | Unknown | | |
| | <p>3. To ensure that the board can more effectively exercise oversight for the department's significant information technology projects, the board should develop a process for the board to designate certain information technology projects as having a potentially significant effect on business operations or customer relations, and require that department managers first obtain the board's approval before launching such critical new systems.</p> | 4 | Unknown | | |

Los Angeles Homeless Services Authority



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|---|--|---|----------------|--|--|
| Homelessness in California: State Government and the Los Angeles Homeless Services Authority Need to Strengthen Their Efforts to Address Homelessness 2017-112 (April 2018) | 12. To expand the number of service providers through targeted technical assistance, the Authority should evaluate the effectiveness of the selected system within 12 months after implementation. | 1 | September 2020 | | |
|---|--|---|----------------|--|--|

Los Angeles Police Department



| | | | | | |
|--|---|---|--------------|--|--|
| <p>Hate Crimes in California: Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes 2017-131 (May 2018)</p> | 8. To ensure that they accurately identify and report hate crimes, SFSU Police and LA Police should update their hate crime policies and procedures, and the Orange County Sheriff and Stanislaus County Sheriff should implement supplemental hate crime reports and require officers to use them. | 1 | January 2020 | | |
| | 13. To ensure accurate and complete reporting, LA Police and SFSU Police should provide sufficient guidance and oversight to their officers and staff so that they report all hate crimes to DOJ. | 1 | January 2020 | | |

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| | | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>+ V</p> | <p>The CalGang Criminal Intelligence System: As the Result of Its Weak Oversight Structure, It Contains Questionable Information That May Violate Individuals' Privacy Rights 2015-130 (August 2016)</p> | <p>23. Until the Los Angeles Police Department receives further direction from the board, the committee, or Justice, it should address the specific deficiencies we found by reviewing the gangs it has entered into CalGang to ensure the gangs meet reasonable suspicion requirements. It should also begin reviewing the gang members it has entered into CalGang to ensure the existence of proper support for each criterion. It should purge from CalGang any records for gangs or gang members that do not meet the criteria for entry. Individuals who are independent from the ongoing administration and use of CalGang should lead this review. The agency should complete the gang and gang member reviews in phases, with the final phase for gangs to be completed by June 30, 2018, and the final phase for gang members to be completed by June 30, 2019.</p> | 3 | † | ● | ● |
| Los Angeles Regional Adult Education Consortium | | | | | | |
| <p>+ T</p> | <p>Montebello Unified School District: County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance 2017-104 (November 2017)</p> | <p>31. To ensure that state adult education funds are used in the most efficient and effective manner, the consortium should, within one year, complete an assessment of Montebello's ability to meet the requirements of its adult education plan to determine whether its use of state funds has been effective. If Montebello is found to be consistently ineffective, the consortium should immediately recalculate the adult program's fund allocation for the future.</p> | 1 | June 2020 | | |
| | | <p>32. To ensure that state adult education funds are used in the most efficient and effective manner, the consortium should, within one year, develop policies and procedures to ensure the proper collection and reporting of enrollment, attendance, and expenditure data by consortium members. Periodically review enrollment, attendance, and expenditure data to ensure their accuracy.</p> | 1 | December 2019 | | |
| Los Angeles Regional Water Quality Control Board | | | | | | |
| <p>+ BB</p> | <p>State and Regional Water Boards: They Must Do More to Ensure That Local Jurisdictions' Costs to Reduce Storm Water Pollution Are Necessary and Appropriate 2017-118 (March 2018)</p> | <p>18. Los Angeles should correct its pollutant control plan where it miscalculated two pollutant limits.</p> | 1 | April 2020 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Los Rios Community College District | | | | | |
|   California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology 2017-102 (December 2017) | 24. To ensure that students with disabilities have equal access to instructional materials, by June 2018, American River should develop procedures to monitor and periodically review the accessibility of instructional materials. For example, American River could develop an accessibility checklist for instructors to complete when developing or selecting instructional materials, from which the college could periodically review a sample of course content to ensure that instructors completed the checklist and that the instructional materials comply with accessibility standards. | 1 | † | ● | |
| | 25. To ensure that its website complies with accessibility standards, by June 2018, American River should develop procedures to monitor website accessibility and incorporate steps to prevent instructors from publishing inaccessible content on the college's website. These procedures should include a tracking mechanism to demonstrate how many accessibility errors the college identifies and how long it takes to fix those errors. | 1 | December 2019 | | |
| | 26. To ensure that all instructors are aware of the accessibility standards for instructional materials, American River should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings. | 1 | Unknown | | |
| | 28. To ensure that it fully implements its technology master plan, by June 2018, American River should establish an implementation plan with detailed steps for achieving the goals in its technology master plan that it has not yet accomplished. Further, it should develop an implementation plan in conjunction with the development of its future technology master plan. | 1 | December 2019 | | |
| | 29. To increase the transparency of its annual review processes, by June 2018, American River should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests. | 1 | † | | ● |
| Metropolitan Transportation Commission | | | | | |
| Toll Bridge Seismic Retrofit Program: The State Could Save Millions of Dollars Annually by Implementing Lessons Learned 2018-104 (August 2018) | 5. To ensure that future projects have adequate risk management, MTC should formalize a scalable risk management policy by June 2019 so that the projects it directs benefit from sufficient and ongoing risk management. | 1 | December 2019 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Montebello Unified School District | | | | | |
| <p>+ T</p> <p>Montebello Unified School District: County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance 2017-104 (November 2017)</p> | 5. To improve its current financial condition and ensure future viability, Montebello should, within 60 days, revise its fiscal stabilization plan and make the necessary cuts to fund its ongoing commitments. | 1 | † | | ● |
| | 6. To improve its current financial condition and ensure future viability, Montebello should create a robust budgeting process within 90 days using best practices of the Government Finance Officers Association to ensure Montebello's ability to meet its priorities while maintaining the required level of reserves that buffers the district from drastic cuts in times of economic instability. | 1 | † | | ● |
| | 7. To improve its current financial condition and ensure future viability, Montebello should, within 90 days, implement an effective budget monitoring process with regular budget-to-actual comparisons. This process should include safeguards against spending in excess of budgeted expenditures and require advance board approval of such spending before it occurs. For example, Montebello should require that the budget manager perform monthly reviews of budget-to-actual figures and provide detailed explanations to the board for any variances. | 1 | † | ● | ● |
| | 8. To ensure that Montebello hires the most qualified executive and management staff, Montebello should immediately adhere to its policies for hiring classified employees, including screening candidates to ensure that they meet the minimum qualifications. Montebello should also hold provisional employees to the same standards for minimum qualifications as its policy requires. | 1 | † | ● | ● |
| | 9. To ensure that Montebello hires qualified classified employees, the personnel commission should, within 90 days, revise its policies to require the classified director to provide it with the education and work experience of any candidates on eligibility lists for high-ranking positions. It should also require the director of the personnel commission—the classified director—to provide it with a list of all provisional appointments, including information on how those employees meet the minimum qualifications. | 1 | † | ● | ● |
| | 10. To ensure that it does not violate state law, Montebello should immediately adhere to its policies and ensure that provisional employees do not work more than the legal maximum number of days of service. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 12. In order to rebuild trust with its community, Montebello should adhere to its policies for hiring certificated personnel and fill any vacant positions for executives through a competitive hiring process, including advertising the positions, screening to ensure that minimum qualifications are met, and interviewing to ensure that it hires and retains the most qualified and talented leaders. | 1 | † | ● | |
| | 13. To ensure that Montebello creates employee positions only when necessary, it should establish a policy within 30 days that requires a justification for why the district is creating a position. Additionally, in order to maintain transparency when creating new positions, Montebello should immediately begin to document its justifications. | 1 | † | ● | ● |
| | 14. To ensure that Montebello hires qualified certificated and classified employees, within 90 days the board should revise its policies to require the superintendent or his or her designee to provide information to the board about recruitments for high-ranking employees. The board should consider, at a minimum, the following information when approving appointments: <ul style="list-style-type: none"> • The number of initial applicants. • The number of candidates who passed the screening and interviewing steps. • The education and work experience of the final candidate recommended by the superintendent or designee. | 1 | † | ● | ● |
| | 15. To ensure that Montebello is making hiring decisions free of bias or favoritism, within 90 days it should strengthen its hiring policies related to nepotism and conflicts of interest for classified and certificated personnel to include the following: establishing restrictions on immediate family members being involved in the screening and interviewing processes and definitions of what types of personal relationships fall under the nepotism policy, which work relationships the nepotism policy applies to, and what factors to consider when evaluating the potential impact of a personal relationship. | 1 | † | ● | |
| | 19. To ensure that bond funds are spent appropriately, the district should immediately ensure that its contracted auditor delivers a timely bond audit and that Montebello addresses the auditor's concerns and recommendations. | 1 | † | | ● |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 23. To ensure that Montebello spends its funds for allowable and reasonable purposes, it should require employees whose salaries are funded by voter-approved bond proceeds to fill out detailed timesheets to demonstrate that they work on bond-related activities. Bond proceeds should only be used to pay the portion of the salary relating to bond-funded activities that is supported by the timesheet. | 1 | † | | ● |
| | 24. To ensure that Montebello spends its funds for allowable and reasonable purposes, it should implement an inventory tracking system that allows it to know where its equipment is located. Montebello should also periodically review its inventory listing to ensure that equipment is being properly used. | 1 | † | ● | ● |
| | 26. To ensure that Montebello spends its funds for allowable and reasonable purposes, it should require all employees to obtain approval for overtime before performing any overtime work and to submit an explanation of tasks they completed during their overtime work when they submit their overtime timesheet for payment. | 1 | † | ● | |
| | 29. To ensure that state adult education expenditures are reasonable and justified, the board should, within one year, require the adult program to annually report to the consortium and to the board on the accurate number of students in each class, number of hours taught, and cost of the class per student. | 1 | † | | ● |



New Jerusalem Elementary School District

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|---|---|---|--------------------|--|--|
| <p>+ Q</p> <p>Charter Schools: Some School Districts Improperly Authorized and Inadequately Monitored Out-of-District Charter Schools 2016-141 (October 2017)</p> | 44. To better ensure effective oversight of its charter schools' finances, New Jerusalem should place a district representative as a nonvoting member on each charter school's governing board. | 2 | Will Not Implement | | |
|---|---|---|--------------------|--|--|

Peralta Community College District

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|--|---|---|----------|--|--|
| <p>+ R</p> <p>Clery Act Requirements and Crime Reporting: Compliance Continues to Challenge California's Colleges and Universities 2017-032 (May 2018)</p> | 32. To ensure that its campuses provide the necessary resources and information to students about campus safety, Peralta should by December 2018, develop all required policies related to campus safety in compliance with the Education Code. | 1 | May 2019 | | |
|--|---|---|----------|--|--|

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|---|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Quartz Hill Water District | | | | | |
| Antelope Valley Water Rates: Various Factors Contribute to Differences Among Water Utilities 2013-126 (July 2014) | 13. To assist low-income water customers, Quartz Hill Water District should work with its governing body to consider the feasibility of using revenues from sources other than water rates to implement rate assistance programs for low-income water customers. | 5 | Unknown | | |
| Sacramento County Sheriff's Department | | | | | |
|   Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately 2017-101 (December 2017) | 3. To ensure that staff are gathering consistent evidence from applicants to demonstrate residency, good moral character, and firearms training and are including which requirement applicants did not meet in its denial letters, by March 2018 Sacramento should create formal CCW processing procedures and train its staff to follow these procedures. These procedures should require staff to gather and evaluate the information the department believes is required to demonstrate that each of the criteria for a CCW license has been met, and they should also require staff to include which requirement applicants did not meet in its denial letters. | 1 | Unknown | | |
| | 4. To ensure that staff are following its newly established procedures and to identify any need for additional guidance, by March 2018 Sacramento should establish a review process wherein it regularly reviews a selection of license files and denied applications to determine whether its staff are collecting sufficient and consistent documentation in accordance with its policies and are appropriately including which requirement applicants did not meet in its denial letters. | 1 | Unknown | | |
| | 7. To ensure that it provides all required information to Justice, Sacramento should immediately inform Justice when it revokes a CCW license, including when it receives a prohibition notice from Justice. | 1 | Unknown | | |
| | 11. To ensure that it is maximizing allowable revenue from the CCW program and reducing its program deficits, Sacramento should perform a cost study of its initial application processing and, on completion of the study, immediately increase its CCW license fees and begin charging the maximum amounts allowable under state law. | 1 | Unknown | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| San Diego County Health and Human Services Agency | | | | | |
| San Diego County's Health and Human Services Agency: It Cannot Demonstrate That It Employs the Appropriate Number of Public Health Nurses to Efficiently Serve Its Residents 2017-124 (July 2018) | 1. To better ensure and demonstrate that it efficiently meets public health needs of at-risk county residents, and that it employs the appropriate number of PHNs in the right locations to address those needs, the Health Agency should measure and assess PHN efficiency. Specifically, the Health Agency should direct the chief nursing officer to begin developing and implementing PHN efficiency measures by January 1, 2019. These measures could address such factors as caseload, case complexity, and overtime. | 1 | January 2020 | | |
| San Diego County Sheriff's Department | | | | | |
|   Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately 2017-101 (December 2017) | 5. To ensure that its staff appropriately renew CCW licenses, by March 2018 San Diego should establish a routine supervisory review of a selection of renewed licenses. | 1 | Unknown | | |
| | 6. To ensure that it consistently obtains sufficient evidence to demonstrate that an applicant satisfies its requirements for a license, by March 2018 San Diego should develop guidance and train its staff on what good cause documentation staff should request from applicants. Further, it should train its staff regarding the expected documents for residency and training. | 1 | Unknown | | |
| | 8. To ensure that it follows state law's requirements for revoking licenses, San Diego should immediately revoke CCW licenses and should then inform Justice that it has revoked licenses whenever license holders become prohibited persons. Additionally, San Diego should notify Justice when it suspends a license or a license is surrendered. | 1 | Unknown | | |
| | 12. To ensure that it maximizes allowable revenue from its CCW program, San Diego should immediately pursue increasing its initial, renewal, and amendment fees to the maximum amounts allowable under state law. | 1 | Unknown | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| San Francisco Unified School District | | | | | |
| <p>+ X</p> <p>California Department of Education: It Has Not Ensured That School Food Authorities Comply With the Federal Buy American Requirement 2016-139 (July 2017)</p> | <p>10. To help ensure that they consistently comply with the Buy American requirement, San Francisco should establish written policies and procedures related to the Buy American requirement by October 1, 2017. At a minimum, those policies and procedures should include the following:</p> <ul style="list-style-type: none"> • An explanation of how it will ensure that it consistently includes language related to the Buy American requirement in its bid solicitation documents and contracts. • A minimum expectation for how regularly it will verify that food items its vendors provide are domestic commodities or products. • A requirement that its staff identify the need to purchase foreign-sourced items as early as possible in the food purchasing process and that they begin documenting the justification for such exceptions to the Buy American requirement at that time. • Guidance for how it will maintain documentation showing that its purchases of foreign-sourced food items meet one of the two allowable exceptions. | 2 | † | | ● |
| San Juan Unified School District | | | | | |
| <p>+ W</p> <p>School Library Services: Vague State Laws and a Lack of Monitoring Allow School Districts to Provide a Minimal Level of Library Services 2016-112 (November 2016)</p> | <p>7. To strengthen its library programs and help the State assess the condition of school libraries statewide, San Juan Unified should ensure that teacher librarians are involved in the selection of library materials at each school.</p> | 2 | Unknown | | |
| | <p>9. To strengthen its library programs and help the State assess the condition of school libraries statewide, San Juan Unified should use the model standards to assess the needs of its school library programs and address any identified needs during its LCAP process.</p> | 2 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Santa Clara County Registrar of Voters | | | | | |
| <p>+ Z</p> <p>Santa Clara County Registrar of Voters: Insufficient Policies and Procedures Have Led to Errors That May Have Reduced Voters' Confidence in the Registrar's Office 2017-107 (October 2017)</p> | 6. To ensure accuracy and consistency in the creation, review, and distribution of election-related materials, Santa Clara should review and document in detail all policies and procedures by October 2018, prioritizing its documentation for the divisions that are responsible for the most frequent and egregious election-related errors. Specifically, Santa Clara should review and formalize Mapping policies and procedures by January 2018, to allow time for implementation before the June primary election process. By October 2018, Santa Clara should review and formalize policies and procedures for the remaining divisions—including Ballot Layout, Candidate Services, and Vote by Mail—to provide adequate time for implementation before the November general election process. | 2 | † | | ● |
| | 7. To reduce the risk of staff errors, inconsistencies in procedures, and the loss of institutional knowledge in the creation, review, and distribution of election-related materials, Santa Clara should develop and implement training for its staff that includes instructions on its comprehensive policies and procedures. The development of this training should take place concurrently with Santa Clara's detailed documentation of its policies and procedures, and Santa Clara should require relevant staff to attend this training before each major election. | 2 | † | | ● |
| Stanislaus County Sheriff's Department | | | | | |
| <p>+ CC</p> <p>Hate Crimes in California: Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes 2017-131 (May 2018)</p> | 11. To ensure that they accurately identify and report hate crimes, SFSU Police and LA Police should update their hate crime policies and procedures, and the Orange County Sheriff and Stanislaus County Sheriff should implement supplemental hate crime reports and require officers to use them. | 1 | Unknown | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|---|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Stockton Unified School District | | | | | |
| <p>+ X</p> <p>California Department of Education: It Has Not Ensured That School Food Authorities Comply With the Federal Buy American Requirement 2016-139 (July 2017)</p> | <p>11. To help ensure that they consistently comply with the Buy American requirement, Stockton should establish written policies and procedures related to the Buy American requirement by October 1, 2017. At a minimum, those policies and procedures should include the following:</p> <ul style="list-style-type: none"> • An explanation of how it will ensure that it consistently includes language related to the Buy American requirement in its bid solicitation documents and contracts. • A minimum expectation for how regularly it will verify that food items its vendors provide are domestic commodities or products. • A requirement that its staff identify the need to purchase foreign-sourced items as early as possible in the food purchasing process and that they begin documenting the justification for such exceptions to the Buy American requirement at that time. • Guidance for how it will maintain documentation showing that its purchases of foreign-sourced food items meet one of the two allowable exceptions. | 2 | May 2018 | | |
| Superior Court of California, County of San Mateo | | | | | |
| <p>Judicial Branch Procurement: The Five Superior Courts We Reviewed Mostly Adhered to Required and Recommended Practices, but Some Improvements Are Needed 2016-301 (November 2016)</p> | <p>13. To ensure that it properly authorizes payments and purchases only allowable items, the San Mateo court should process payments in accordance with the requirements and recommended practices of the Judicial Council and the State. Specifically, the San Mateo court should amend its bottled water service contract to ensure that water is purchased for use by jurors and court room staff only.</p> | 2 | Will Not Implement | | |
| University of Redlands | | | | | |
| <p>Tulare Local Healthcare District: Past Poor Decisions Contributed to the Closure of the Medical Center, and Licensing Issues May Delay Its Reopening 2018-102 (October 2018)</p> | <p>1. To ensure that the district can demonstrate that its decisions for selecting contractors are justified and are in the best interest of the district's residents, by April 2019 the district should establish formal procedures designed to ensure that it follows a rigorous and appropriate evaluation and contract awarding process.</p> | 1 | † | | ● |
| | <p>2. To ensure that the district pays only reasonable and appropriate contract administrative costs, before the district signs any future management contract, it should prepare estimates of the costs for all proposed contract terms related to compensation.</p> | 1 | † | ● | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 6. To ensure that the district budgets for all costs necessary to reopen, it should immediately include in its budget the costs to pay pre-petition debt for vendors with whom it must reestablish relationships before it can resume operations. | 1 | December 2019 | | |
| | 8. To ensure that it uses bond proceeds for allowable purposes and improves its consistency and accountability in processing payments from bond proceeds, by April 2019 the district should formalize and document policies and procedures for verifying that it uses bond proceeds for allowable purposes and for approving expenditures paid from general obligation bond proceeds. | 1 | † | | ● |

Victorville Water District



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Apple Valley Area Water Rates: Differences in Utilities' Rates, and One Utility May Have Spent Millions of Ratepayer Funds Inappropriately 2014-132 (April 2015)

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|--|---|---------|--|--|
| 2. To assist low-income water customers, Victorville should work with its governing body to consider the feasibility of using revenues from sources other than water rates to implement a rate assistance program. | 4 | Unknown | | |
| 6. To demonstrate to water customers how they are working to keep rates reasonable, the four water utilities should document their cost-saving efforts and quantify, to the extent possible, any specific cost savings achieved from their respective efforts. | 4 | Unknown | | |
| 7. To ensure that it does not use revenues from ratepayers for inappropriate purposes, by October 2015, Victorville should revise its policies to prohibit transfers or loans of water fee revenue for nonwater district purposes. Victorville should also revise its investment policy that specifies the circumstances under which it can invest water revenues—setting prudent limits on its investment in assets that the Victorville city council manages. | 4 | Unknown | | |
| 8. To address the excess interest expense resulting from loans to the city of Victorville and the building of the wastewater plant, Victorville should seek reimbursement from the city for its unrecovered costs. Victorville should work with the city to prepare and submit to the water district board and the Victorville city council by October 2015 a formal repayment plan including specific dates and payments to be made to ensure that the water district and its ratepayers are made whole. When the water district board approves such a plan, it should take steps to ensure compliance with the repayment plan. | 4 | Unknown | | |

† Contrary to the State Auditor's determination, the auditee believes it has fully implemented the recommendation. The table identifies whether the State Auditor's assessment was based on the auditee not substantiating its claim of full implementation, the auditee not addressing all aspects of the recommendation, or both circumstances.