



Implementation of State Auditor's Recommendations

Special Report to Senate Budget & Fiscal Review Subcommittees

Reports Released From January 2019
Through December 2020

February 2021

REPORT 2021-406 S





CALIFORNIA STATE AUDITOR

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February 16, 2021
2021-406 S

Dear Members of the Senate Budget & Fiscal Review Committee:

The California State Auditor (State Auditor) presents this special report which summarizes for the legislative budget subcommittees audit and investigation reports we issued from January 2019 through December 2020. The purpose of this report is to assist the Senate Budget and Fiscal Review Committee in identifying issues it may want to explore in subcommittee hearings. It is intended to provide transparency in what actions, if any, audited and investigated entities have taken in response to our specific findings and recommendations. This report includes the status of actions taken to implement our recommendations as reported to us by the audited and investigated entities and evaluated by our office as of December 31, 2020. To better assist you, we have highlighted those recommendations that remain not fully implemented.

Our policy is to request that entities provide a written response to the audit findings and recommendations before the audit report is issued publicly. As a follow-up, state law requires entities to provide updates on their implementation of audit recommendations, and we request these updates at 60 days, six months, and one year after the report's public release. For investigations, state law requires that entities report within 60 days of receiving an investigative report and monthly thereafter until they have completed all of the actions they intend to take in response to the recommendations. Further, we follow up with every entity that we determine has not fully implemented one or more recommendations within one year of the issuance of an audit or investigative report and request an update on the entity's plans to implement the outstanding recommendations.

This report is organized by recommendations that fall within the jurisdiction of each of the individual Senate Budget and Fiscal Review Subcommittees. For example, the section for the Senate Subcommittee 3 on Health and Human Services identifies report recommendations our office made on issues ranging from the importance of blood lead level testing for children in Medi-Cal to ensuring that individuals with serious mental illnesses receive adequate ongoing care. The section for Senate Subcommittee 1 on Education identifies report recommendations on issues ranging from the efforts of local educational agencies in addressing the rising rates of youth suicide to inequities in the University of California's admissions system.

Please note that some reports may involve more than one issue or cross the jurisdictions of more than one subcommittee. In Table 1, we provide the report title, recommendations, and action taken by the entity. A more detailed description of the State Auditor's assessment of the entity's actions can be accessed on our website at www.auditor.ca.gov under the "Publications" tab.

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Our audit and investigation efforts bring the greatest return when the entity acts upon our findings and recommendations. Table 2 summarizes the monetary value associated with certain findings from reports we issued during the period January 1, 2013, through December 31, 2020. We have indicated the nature of the monetary value in the following categories: cost recovery, cost savings, cost avoidance, increased revenue, lost revenue, and wasted funds. We estimate that if entities implemented our recommendations contained in these reports, they could realize as much as \$6.9 billion in monetary value either by reducing costs, increasing revenues, or avoiding wasteful spending.

For example, in our February 2020 audit of the California State Lottery (Lottery), we reported that the Lottery had not ensured that it maximizes funding for education. We found that the Lottery underfunded education by \$36 million in fiscal year 2017–18 because its budgeting process is not designed to meet the education funding requirements in the Lottery Act. Another example is our investigation published in October 2020, where we found that the Department of State Hospitals (State Hospitals) had established a telepsychiatry program and allowed its new telepsychiatrists to receive enhanced benefits—State Safety retirement benefits—even though these positions do not meet the requirements for these benefits and State Hospitals did not obtain the necessary approval for the enhanced benefits. We estimate that the present value of what the State will pay in future retirement benefits is \$6.1 million if the error is not corrected.

We believe the State’s budget process is a good opportunity for the Legislature to explore these issues in a public forum and, to the extent necessary, reinforce the need for corrective action. If you would like more information or assistance regarding this report, please contact Paul Navarro, Chief Deputy State Auditor, Operations, at (916) 445-0255.

Respectfully submitted,



ELAINE M. HOWLE, CPA
California State Auditor

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Report Number I2019-2

Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
6. The California State University (CSU) campus should take immediate and appropriate disciplinary action against the police officer for failing to be fully prepared to perform her duties and for inaccurately reporting the hours she worked while in the investigation unit; consider deducting her leave balances for the hours during which she was not performing her duties.	California State University	Fully Implemented
7. The CSU campus should take immediate and appropriate disciplinary action against Sergeant I for approving and allowing the police officer to remove part of her uniform and to lie down while on duty, as well as for his failure to perform his supervisory duties.	California State University	Fully Implemented
8. The CSU campus should develop a written policy within 90 days that explains how and when the police department expects employees to check in and out of their shifts. The policy should specify where all employees should be when they check in and out—for example, it should state whether the employees should be physically on campus.	California State University	Fully Implemented
9. The CSU campus should provide training within 90 days to all police department staff that covers relevant sections of the police department policy manual, including the following requirements for all uniformed police department employees: <ul style="list-style-type: none"> • Employees should be prompt, prepared, and ready to work on assignments. • Employees should be punctual in reporting to a duty station or assignment. • Employees should not leave before the end of their scheduled hours. 	California State University	Fully Implemented
10. The CSU campus should remind supervisors immediately of their responsibility to identify and document when employees are perceived to be unable to perform their duties because of physical conditions, as outlined in applicable policies.	California State University	Fully Implemented

Report Number 2018-131

Alum Rock Union Elementary School District: The District and Its Board Must Improve Governance and Operations to Effectively Serve the Community (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that it selects the most qualified firms at fair and reasonable prices to perform its contracted architectural services and construction management services, the Alum Rock Union Elementary District (district) Board of Trustees (board) should follow the requirements of state law and its own policies in such selections.	Alum Rock Union Elementary School District	Fully Implemented
2. To preclude a situation where a contractor oversees its own work, the board should enact a policy by August 2019 to prohibit contracting with the same entity for construction management and program management services.	Alum Rock Union Elementary School District	Partially Implemented
3. To strengthen its ability to oversee district expenditures, the board should require the district by August 2019 to prepare monthly summaries that report the total amounts it paid to each of its contractors, along with descriptions of the purpose of those payments, and to include the summaries with the monthly warrant lists it provides to the board.	Alum Rock Union Elementary School District	Partially Implemented
4. To ensure proper oversight of construction costs, the district should stop using payment terms for construction management and program management services that base fees on a percentage of construction costs or bonds issued.	Alum Rock Union Elementary School District	Fully Implemented

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5. By November 2019, the district should develop contract monitoring procedures with defined staff roles and responsibilities, including retaining evidence of monitoring efforts. The district should also train its staff to follow these procedures.	Alum Rock Union Elementary School District	Partially Implemented
6. By November 2019, the district should develop procedures specifying a designated location for staff to retain contracts and related documentation and identifying those staff who are responsible for ensuring that these documents are stored appropriately. The district should also train staff to follow these procedures.	Alum Rock Union Elementary School District	Pending
7. By November 2019, the district should work with the county office to ensure that its new financial system includes unique identifiers for contract payment authorization documents.	Alum Rock Union Elementary School District	Pending
8. To identify its contracted personnel's potential conflicts of interest, the district should develop and implement a process by November 2019 to assess whether contracted personnel should be classified as consultants and are therefore subject to the district's code for disclosing financial interests.	Alum Rock Union Elementary School District	Pending
9. The district should immediately follow its conflict-of-interest code to ensure that all required individuals file Forms 700.	Alum Rock Union Elementary School District	Pending
10. To ensure compliance with the requirements of the Brown Act for quorums, the board should declare publicly at future board meetings whether a quorum of board members is present before it takes any action.	Alum Rock Union Elementary School District	Fully Implemented
11. To ensure compliance with government transparency laws, the board should request training in and adhere to Brown Act requirements and other state law by August 2019. It should also ensure that the district's general counsel is sufficiently knowledgeable to properly advise the board about these requirements.	Alum Rock Union Elementary School District	Fully Implemented
12. To ensure compliance with government transparency laws in future meetings, the board should ensure that it publicly identifies all parties involved in real estate negotiations prior to entering closed sessions.	Alum Rock Union Elementary School District	No Action Taken
13. To increase board member accountability at future meetings, the district should adhere to state law and its policies by reducing board member stipends when members fail to attend board meetings.	Alum Rock Union Elementary School District	Fully Implemented
14. To ensure compliance with government transparency laws, the district should train staff by August 2019 on the timing requirements of the Brown Act pertaining to publicizing board meeting agendas.	Alum Rock Union Elementary School District	Fully Implemented
15. To ensure that School District boards are knowledgeable about the ethical principles and laws that public officials must follow, the Legislature should amend state law to require members of School District boards who are compensated for their services to receive ethics training once every two years.	Legislature	No Action Taken
16. To comply with district policy and improve transparency, the board should work with district staff to evaluate law firm proposals against criteria when it next contracts for a general counsel. Further, the board should publicly report the results of its evaluation.	Alum Rock Union Elementary School District	Fully Implemented
17. To ensure that it provides a clear strategic direction for the district, the board should develop a vision and establish goals for the district by November 2019 and regularly monitor progress toward achieving these goals, as district policy requires.	Alum Rock Union Elementary School District	Pending
18. To provide additional transparency and ensure that its performance is meeting the needs of the district, the board should conduct an annual self-evaluation by November 2019 and publicize the results.	Alum Rock Union Elementary School District	Fully Implemented
19. To increase the board's accountability and ensure the prudent spending of district funds, the board should implement procedures by August 2019 requiring that its members document on their requests for reimbursement how their travel complies with district policy.	Alum Rock Union Elementary School District	Pending

<p>20. To improve organizational stability and increase transparency, the board should comply with district policy pertaining to other operational practices, including appointing a new board president only during its annual organizational meeting unless otherwise required to do so by policy, and limiting extensions of board meeting ending times to the single instance allowed per meeting.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Fully Implemented</p>
<p>21. To assess whether the superintendent's performance aligns with the board's expectations, the board should provide timely annual performance evaluations in an appropriate format. Further, the district's human resources department should maintain copies of these evaluations.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Fully Implemented</p>
<p>22. To demonstrate its commitment to improving its governance over the district's operations, the board should immediately direct district staff to track and prioritize the implementation of the remaining outstanding recommendations from the FCMAT audit report. The board should also direct staff to analyze the recommendations relating to its terminated contracts with Del Terra, identify those recommendations that will continue to be relevant after the appointment of a new construction manager and a new program manager, and implement policies to strengthen the district's monitoring of those contractors. The board should then monitor the status of the recommendations to ensure their implementation.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Pending</p>
<p>23. To ensure that the bond committee receives the assistance it requests from the district to perform its oversight duties, the board should create a policy by August 2019 requiring district staff to document the assistance they provide to the bond committee and to regularly report to the board on the nature and frequency of this assistance.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Fully Implemented</p>
<p>24. To reinforce the ethical principles, laws, and policies that the board must follow, the district should establish a policy by July 2019 to provide biennial training to board members on ethics, applicable government transparency, conflict-of-interest requirements, and district policies.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Pending</p>
<p>25. To ensure that the bond committee receives timely and accurate information from the annual audits of the district's bond funds, the district should immediately begin to monitor the progress of the audits and prioritize their completion within nine months after the end of each fiscal year.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Fully Implemented</p>
<p>26. To ensure that the bond committee includes representatives from all required constituencies, the district should verify and document representation of the committee members that the board appoints.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Pending</p>
<p>27. To fulfill requirements in state law and district policy for presenting actual cost information of bond sales, the district should ensure that the board provides this information after each future bond issuance. If the district intends to rely on its financial advisor to present this information, the district should modify its contract with the advisor to explicitly require the advisor to present this information.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Fully Implemented</p>
<p>28. To ensure that district staff have appropriate guidance when awarding contracts under emergency conditions, the district should create and implement by November 2019 policies and procedures describing the protocol for awarding emergency contracts, including the use of the district's standard contracting forms. The district should also train staff to follow these policies and procedures.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Partially Implemented</p>
<p>29. To reinforce the governance standards that district policy requires board members to adhere to, the board should develop a code of conduct for board members to follow and adopt it at a public meeting by July 2019. The board should review and update this code of conduct each year as needed to reaffirm its commitment to the district's governance standards.</p>	<p>Alum Rock Union Elementary School District</p>	<p>Fully Implemented</p>

Report Number 2018-127**California State University: It Failed to Fully Disclose Its \$1.5 Billion Surplus, and It Has Not Adequately Invested in Alternatives to Costly Parking Facilities (June 2019)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure transparency about CSU's available financial resources, the Legislature should require the CSU Office of the Chancellor (Chancellor's Office) to do the following, effective September 1, 2019:</p> <ul style="list-style-type: none"> • Beginning in 2019 and no later than November 30 each year, provide relevant parties, including the Department of Finance and the Joint Legislative Budget Committee, with the current balance of the discretionary surplus that CSU has accumulated in its outside investment account that is attributable to its operating fund and to any other funds that are relevant to CSU's budget requests; the balances of the surplus amounts in those funds at the end of the prior fiscal year; the projected balances of the surplus amounts expected to remain in those funds at the end of the current fiscal year; and the amount of, justification for, and safeguards over any funds that CSU deems a reserve for economic uncertainty. • Include in the capital improvement plans it submits annually to the Legislature information about the current balance of the surplus in CSU's outside investment account that is attributable to its operating fund or other funds that hold operating revenue from tuition, as well as the projected balance of the surplus amounts expected to remain in those funds at the end of the current fiscal year. • Include in its consultations with the student association the full amount of the discretionary surplus CSU has accumulated to date in its outside investment account that is attributable to its operating fund and any other funds that hold tuition revenue; the rate of growth of these surplus amounts over the last three fiscal years; an estimate of the portion of the surplus amounts that came from tuition; the dollar amount to date that CSU is obligated to spend to pay for goods and services it has already received or expenses that are tied to existing contracts; a projection of the dollar amount of the surplus that will be available for campuses to spend at their discretion at the end of the current fiscal year; and the amount of, justification for, and safeguards over any funds that CSU deems a reserve for economic uncertainty. 	Legislature	Legislation Proposed But Not Enacted
<p>2. To improve CSU's financial transparency with students and other stakeholders, the Chancellor's Office, with the approval of the trustees, should revise CSU policy by October 2019 to require that it publish information about CSU's discretionary surplus. At a minimum, the Chancellor's Office should do the following:</p> <ul style="list-style-type: none"> • Identify the full amount of discretionary surplus that CSU has accumulated to date in its outside investment account that is attributable to its operating fund or other funds that hold tuition revenue, an estimate of the portion of the surplus amounts that came from tuition, and the dollar amount to date that CSU is obligated to spend to pay for goods and services it has already received or expenses that are tied to existing contracts. • Report this information to the trustees when it presents them with a summary of CSU's reserves, at least annually. • Ensure that this information is easily accessible on CSU's website and publicly available to all stakeholders, along with the information CSU provides about tuition rates and policies. 	California State University	Fully Implemented
<p>3. To improve CSU's financial transparency with students and other stakeholders, the Chancellor's Office, with the approval of the trustees, should revise CSU policy by October 2019 to require that it publish information about CSU's discretionary surplus. At a minimum, the Chancellor's Office should revise its reserve policy to establish and justify a minimum sufficient level of reserve for economic uncertainty and require the Chancellor's Office to provide additional oversight to ensure that CSU maintains that level. This oversight should include monitoring, approving, and notifying the trustees of any uses of the reserve for economic uncertainty.</p>	California State University	Partially Implemented

<p>4. To ensure that students have equitable access to campus and that campuses provide the most cost-effective mix of parking and alternate transportation options, the Legislature should require the Chancellor’s Office to include the following information related to transportation, by campus, in its comprehensive five-year capital improvement plan:</p> <ul style="list-style-type: none"> • The number of parking facilities each campus intends to construct over the next five years and the alternate transportation strategies that the campus considered and implemented in determining the need for those parking facilities. • The total annual cost for each alternate transportation strategy the campuses considered and implemented compared to the annual cost of constructing, operating, and maintaining a new parking facility. • The cost per student served by those alternate transportation strategies compared to the cost per student of constructing, operating, and maintaining a new parking facility. • The number of students served by each of those alternate transportation strategies compared to the number of students to be served by a new facility. • Information on whether and to what extent alternate transportation strategies have decreased parking demand in the last three years and whether the campus has demonstrated that the parking demand justifies a new parking facility. • A cost-benefit analysis showing the appropriate mix of transportation strategies to ensure that the campus provides students with the most cost-effective access. 	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>
<p>5. To ensure that campuses thoroughly investigate and consider alternate transportation strategies, the Chancellor’s Office should immediately enforce its policy and require campuses to submit the following information when they request to build new parking facilities:</p> <ul style="list-style-type: none"> • Up-to-date master plans and transportation management plans that include as key components their plans for implementing alternate transportation strategies. • Information on whether and to what extent their alternate transportation strategies have decreased parking demand and evidence that projected parking demand justifies building a new parking facility. 	<p>California State University</p>	<p>Fully Implemented</p>
<p>6. The Chancellor’s Office should update its policy by October 2019 to require campuses to submit the following information when requesting to build a new parking facility:</p> <ul style="list-style-type: none"> • The total annual cost to implement each alternate transportation strategy compared to the annual cost of constructing, operating, and maintaining a new parking facility. • The cost per student served by those strategies compared to the cost per student of constructing, operating, and maintaining a new parking facility. • The number of students served by each of those strategies compared to the number of students served by the new facility. • Information, including participation data, on how the campuses have implemented alternate transportation strategies during the last three years. 	<p>California State University</p>	<p>Fully Implemented</p>
<p>7. The Chancellor’s Office should not approve any request to build a new parking facility unless the requesting campus has submitted this information (recommendations 5 and 6) and the Chancellor’s Office has reviewed and approved it.</p>	<p>California State University</p>	<p>Fully Implemented</p>
<p>8. To ensure that campuses’ alternate transportation committees are consistent systemwide, the Chancellor’s Office should adopt systemwide policies, by October 2019, to detail the following:</p> <ul style="list-style-type: none"> • The frequency of required meetings. The policy should require meetings at least biennially. • The composition of committee members. The policy should require that the committees include student representatives. • The committees’ responsibilities. These responsibilities should include the assessment of alternate transportation programs based on participation data and recommendations in the campuses’ transportation studies. 	<p>California State University</p>	<p>Fully Implemented</p>

9. The Chancellor's Office should require that, by October 2019, the campuses publish the names of the alternate transportation committee members, the committee meeting minutes, and the committee meeting schedule on their parking and transportation services websites.	California State University	No Action Taken
10. To ensure that campuses have a stable source of funding for investing in alternate transportation programs, the Chancellor's Office should update its policy by October 2019 to require campuses to include in their master plans or transportation management plans the potential revenue streams they will explore to secure a stable source for funding these programs. Examples of such revenue streams could include parking fees that they have reprioritized for alternate transportation, a stand-alone student transportation fee, local government partnerships or grants, or surplus parking revenue.	California State University	Fully Implemented

Report Number 2019-101

K-12 Local Control Funding: The State's Approach Has Not Ensured That Significant Funding Is Benefiting Students as Intended to Close Achievement Gaps (November 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To increase the transparency of Local Control and Accountability Plans (LCAPs) and ensure that stakeholders can provide an adequate level of oversight, the Legislature should amend state law to require districts and other local educational agencies (LEAs) to specify in their LCAPs the specific amounts of budgeted and estimated actual supplemental and concentration expenditures for each service that involves those funds.	Legislature	Legislation Vetoed
2. To ensure that intended student groups receive the maximum benefit from supplemental and concentration funds, the Legislature should amend state law to require districts and other LEAs to identify any unspent supplemental and concentration funds annually by reconciling the estimated amounts of these funds included in their LCAPs with the actual amounts of these funds the California Department of Education (CDE) reports having apportioned to them.	Legislature	Legislation Vetoed
3. To ensure that intended student groups receive the maximum benefit from supplemental and concentration funds, the Legislature should amend state law to specify that unspent supplemental and concentration funds at year-end must retain their designation to increase and improve services for intended student groups and be spent in a following year. The Legislature should also require districts and other LEAs to identify in their LCAPs for the following year the total amounts of any unspent supplemental and concentration funds. In addition, it should direct the State Board of Education (State Board) to update the LCAP template to require districts and other LEAs to report in their LCAPs how they intend to use any previously unspent supplemental and concentration funds to provide services that benefit intended student groups.	Legislature	Legislation Vetoed
4. To provide additional data for the State and other stakeholders and to align spending information with the dashboard indicators or other student outcomes, the Legislature should require CDE to update its accounting manual to direct districts and other LEAs to track and report to it the total amount of supplemental and concentration funds they received and spend each year.	Legislature	Legislation Proposed But Not Enacted
5. To provide additional data for the State and other stakeholders and to align spending information with the dashboard indicators or other student outcomes, the Legislature should require CDE to develop and implement a tracking mechanism that districts and other LEAs must use to report to it the types of services on which they spend their supplemental and concentration funds.	Legislature	Legislation Proposed But Not Enacted
6. To increase the transparency of LCAPs, by February 2020, the State Board should change the LCAP template to merge the Annual Update section with the Goals, Actions, and Services section.	State Board of Education	Fully Implemented
7. To increase the transparency of LCAPs, by February 2020, the State Board should change the LCAP template to require districts and other LEAs to include analyses of the effectiveness of individual services, in addition to analyses of overarching goals.	State Board of Education	Resolved

<p>8. To ensure that districts and other LEAs produce clear and effective LCAPs and to reduce the likelihood of stakeholder complaints, by April 2020 the State Board should revise the instructions for the LCAP template to include, as best practices, key information from CDE's stakeholder complaint decisions about how districts and other LEAs can successfully demonstrate that they have principally directed districtwide spending for services toward intended student groups.</p>	<p>State Board of Education</p>	<p>Fully Implemented</p>
<p>9. To ensure that districts and other LEAs produce clear and effective LCAPs and to reduce the likelihood of stakeholder complaints, by April 2020 the State Board should revise the instructions for the LCAP template to instruct districts to ensure that their LCAPs are sufficiently clear and effective, including but not necessarily limited to ensuring that they articulate a logical connection between their needs and goals, that districts provide sufficiently detailed descriptions of services with the LCAP's Analysis subsection, and that LCAPs are written in a manner that is easily understandable.</p>	<p>State Board of Education</p>	<p>Fully Implemented</p>

Report Number 2019-104

Youth Experiencing Homelessness: California's Education System for K-12 Inadequately Identifies and Supports These Youth (November 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that LEAs effectively identify and serve youth experiencing homelessness, the Legislature should require LEAs to follow best practices to distribute to all families and youth, at least annually, a housing questionnaire with content that defines homelessness in a manner consistent with the federal McKinney-Vento Education Assistance Improvement Act (McKinney-Vento Act).</p>	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>
<p>2. To ensure that LEAs effectively identify and serve youth experiencing homelessness, the Legislature should require LEAs to follow best practices to request all families or youth to complete and return the housing questionnaire. For example, an LEA could combine this questionnaire with the emergency contact forms, which the families or youth are strongly encouraged to complete and return each year.</p>	<p>Legislature</p>	<p>No Action Taken</p>
<p>3. To ensure that LEAs effectively identify and serve youth experiencing homelessness, the Legislature should require LEAs to follow best practices to include in the housing questionnaire the educational rights and protections afforded to youth experiencing homelessness and the purpose of the questionnaire, including that the LEA uses the requested information to determine whether youth are eligible to receive additional support and services. Specifically, the Legislature should require LEAs to inform individuals in the housing questionnaire that under federal law all children are entitled to a free public education regardless of their immigration status, and that under state law homelessness by itself is not a reason for school officials to make a report to child protective services.</p>	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>
<p>4. To ensure that LEAs effectively identify and serve youth experiencing homelessness, the Legislature should require LEAs to follow best practices to ensure that all school staff who provide services to youth experiencing homelessness receive training on the homeless education program at least annually. The Legislature should specify that staff who provide services to these youth include enrollment staff, cafeteria staff, bus drivers, social workers and counselors, teachers, and administrators.</p>	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>
<p>5. To ensure that LEAs effectively identify and serve youth experiencing homelessness, the Legislature should require LEAs to follow best practices to collaborate with other organizations that provide services to those experiencing homelessness to enhance identification and provision of the services available to such youth. The Legislature should specify that these collaborations must include working with organizations that provide counseling services, social welfare services, meal services, health care services, and housing services.</p>	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>

<p>6. To comply with federal law and best practices, Birmingham Community Charter School (Birmingham Charter) should, before academic year 2020–21, ensure that school staff who provide services to youth experiencing homelessness receive training as federal law requires. Further, as set forth in best practices, the LEA should provide this training at least annually, and the training should include the definition of homelessness, signs of homelessness, the impact of homelessness on youth, and the steps an LEA should take once school staff has identified a youth as possibly experiencing homelessness.</p>	<p>Birmingham Community Charter School</p>	<p>Fully Implemented</p>
<p>7. To comply with federal law and best practices, Greenfield Union School District (Greenfield) should, before academic year 2020–21, ensure that school staff who provide services to youth experiencing homelessness receive training as federal law requires. Further, as set forth in best practices, the LEA should provide this training at least annually, and the training should include the definition of homelessness, signs of homelessness, the impact of homelessness on youth, and the steps an LEA should take once school staff has identified a youth as possibly experiencing homelessness.</p>	<p>Greenfield Union School District</p>	<p>Fully Implemented</p>
<p>8. To comply with federal law and best practices, Gridley Unified School District (Gridley) should, before academic year 2020–21, ensure that school staff who provide services to youth experiencing homelessness receive training as federal law requires. Further, as set forth in best practices, the LEA should provide this training at least annually, and the training should include the definition of homelessness, signs of homelessness, the impact of homelessness on youth, and the steps an LEA should take once school staff has identified a youth as possibly experiencing homelessness.</p>	<p>Gridley Unified School District</p>	<p>Fully Implemented</p>
<p>9. To comply with federal law and best practices, Norwalk-La Mirada Unified School District (Norwalk-La Mirada) should, before academic year 2020–21, ensure that school staff who provide services to youth experiencing homelessness receive training as federal law requires. Further, as set forth in best practices, the LEA should provide this training at least annually, and the training should include the definition of homelessness, signs of homelessness, the impact of homelessness on youth, and the steps an LEA should take once school staff has identified a youth as possibly experiencing homelessness.</p>	<p>Norwalk-La Mirada Unified School District</p>	<p>Fully Implemented</p>
<p>10. To comply with federal law and best practices, San Bernardino City Unified School District (San Bernardino) should, before academic year 2020–21, ensure that school staff who provide services to youth experiencing homelessness receive training as federal law requires. Further, as set forth in best practices, the LEA should provide this training at least annually, and the training should include the definition of homelessness, signs of homelessness, the impact of homelessness on youth, and the steps an LEA should take once school staff has identified a youth as possibly experiencing homelessness.</p>	<p>San Bernardino City Unified School District</p>	<p>Pending</p>
<p>11. To comply with federal law and best practices, Vallejo City Unified School District (Vallejo) should, before academic year 2020–21, ensure that school staff who provide services to youth experiencing homelessness receive training as federal law requires. Further, as set forth in best practices, the LEA should provide this training at least annually, and the training should include the definition of homelessness, signs of homelessness, the impact of homelessness on youth, and the steps an LEA should take once school staff has identified a youth as possibly experiencing homelessness.</p>	<p>Vallejo City Unified School District</p>	<p>Pending</p>
<p>12. To comply with federal law and best practices, Birmingham Charter should, before academic year 2020–21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families' and youth's hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes.</p>	<p>Birmingham Community Charter School</p>	<p>Pending</p>
<p>13. To comply with federal law and best practices, Greenfield should, before academic year 2020–21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families' and youth's hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes.</p>	<p>Greenfield Union School District</p>	<p>Fully Implemented</p>

<p>14. To comply with federal law and best practices, Gridley should, before academic year 2020–21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families’ and youth’s hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes.</p>	<p>Gridley Unified School District</p>	<p>Pending</p>
<p>15. To comply with federal law and best practices, Norwalk-La Mirada should, before academic year 2020–21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families’ and youth’s hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes.</p>	<p>Norwalk-La Mirada Unified School District</p>	<p>Fully Implemented</p>
<p>16. To comply with federal law and best practices, San Bernardino should, before academic year 2020–21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families’ and youth’s hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes.</p>	<p>San Bernardino City Unified School District</p>	<p>Pending</p>
<p>17. To comply with federal law and best practices, Vallejo should, before academic year 2020–21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families’ and youth’s hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes.</p>	<p>Vallejo City Unified School District</p>	<p>Fully Implemented</p>
<p>18. To comply with federal law and best practices, Birmingham Charter should, before academic year 2020–21, publish information on its website about the educational rights and protections of youth experiencing homelessness.</p>	<p>Birmingham Community Charter School</p>	<p>Fully Implemented</p>
<p>19. To comply with federal law and best practices, Greenfield should, before academic year 2020–21, publish information on its website about the educational rights and protections of youth experiencing homelessness.</p>	<p>Greenfield Union School District</p>	<p>Fully Implemented</p>
<p>20. To comply with federal law and best practices, Gridley should, before academic year 2020–21, publish information on its website about the educational rights and protections of youth experiencing homelessness.</p>	<p>Gridley Unified School District</p>	<p>Pending</p>
<p>21. To comply with federal law and best practices, Norwalk-La Mirada should, before academic year 2020–21, publish information on its website about the educational rights and protections of youth experiencing homelessness.</p>	<p>Norwalk-La Mirada Unified School District</p>	<p>Fully Implemented</p>
<p>22. To comply with federal law and best practices, San Bernardino should, before academic year 2020–21, publish information on its website about the educational rights and protections of youth experiencing homelessness.</p>	<p>San Bernardino City Unified School District</p>	<p>Fully Implemented</p>
<p>23. To comply with federal law and best practices, Vallejo should, before academic year 2020–21, publish information on its website about the educational rights and protections of youth experiencing homelessness.</p>	<p>Vallejo City Unified School District</p>	<p>Fully Implemented</p>
<p>24. To ensure that families of youth experiencing homelessness can readily access information about the LEA’s homeless education program as best practices recommend, Greenfield should publish its local liaison’s contact information in an easy-to-find place on its website.</p>	<p>Greenfield Union School District</p>	<p>Fully Implemented</p>
<p>25. To ensure that families of youth experiencing homelessness can readily access information about the LEA’s homeless education program as best practices recommend, Gridley should publish its local liaison’s contact information in an easy-to-find place on its website.</p>	<p>Gridley Unified School District</p>	<p>Fully Implemented</p>

26. To ensure that families of youth experiencing homelessness can readily access information about the LEA's homeless education program as best practices recommend, Vallejo should publish its local liaison's contact information in an easy-to-find place on its website.	Vallejo City Unified School District	Fully Implemented
27. To ensure that youth experiencing homelessness have access to the necessary services to help them succeed in school, by August 2020 CDE should establish guidance for implementing data-sharing agreements between the LEAs and other organizations that provide services to these youth.	Department of Education	Fully Implemented
28. To ensure that CDE provides effective oversight for the education of youth experiencing homelessness, the Legislature should require CDE to develop and implement an LEA monitoring plan that is risk-based and focuses its reviews, both onsite and desk reviews, on those LEAs that CDE determines are at the greatest risk of underidentifying youth experiencing homelessness and those LEAs whose homeless education program policies may be outdated.	Legislature	Legislation Proposed But Not Enacted
29. To ensure that CDE provides effective oversight for the education of youth experiencing homelessness, the Legislature should require CDE to develop and implement procedures for verifying key information that LEAs submit through the Consolidated Application and Reporting System (CARS). For example, CDE can verify the information by requesting supporting documentation for a sample of LEAs that have reported zero or few youth experiencing homelessness and have indicated in CARS that their local liaisons have received training.	Legislature	No Action Taken
30. To ensure that CDE provides effective oversight for the education of youth experiencing homelessness, the Legislature should require CDE to review LEAs' information in CARS about when they last updated their homeless education policies and remind those LEAs that indicate that their board policies may be outdated to update their policies to reflect current requirements.	Legislature	No Action Taken
31. To ensure that CDE provides effective oversight for the education of youth experiencing homelessness, the Legislature should require CDE to develop alternative interactive training, such as webinars in which participants can ask questions, to reach a greater number of LEAs. It should place recordings of these webinars on its website for all LEAs to review.	Legislature	No Action Taken
32. To ensure that CDE provides effective oversight for the education of youth experiencing homelessness, the Legislature should require CDE to provide guidance to local liaisons regarding their responsibilities under the McKinney-Vento Act, including that they must ensure that school personnel who provide services to youth experiencing homelessness receive training on the proper identification and reporting procedures. Also, it should require CDE to develop procedures for its staff to use to verify that all LEA staff who provide services to these youth receive such training at least annually, as best practices recommend.	Legislature	No Action Taken
33. To ensure that CDE provides effective oversight for the education of youth experiencing homelessness, the Legislature should require CDE to use existing LEA data, including data on the number of youth identified as experiencing homelessness and performance outcomes of those youth, to identify LEAs that may be underidentifying such youth and that may not have effective homeless education programs. It should also require CDE to assist these LEAs through appropriate means.	Legislature	No Action Taken
34. To ensure that it has the resources necessary to effectively meet its responsibilities under federal law, CDE should complete a staffing analysis by May 2020 to determine the resources needed to meet its responsibilities for homeless education. This analysis should consider the resources needed to implement all of the recommendations in this report.	Department of Education	Will Not Implement
35. If CDE determines that it needs additional resources, it should take the necessary steps, including reallocating existing resources within the department, to secure the needed resources.	Department of Education	Will Not Implement
36. To effectively monitor LEAs and help them identify additional youth experiencing homelessness, CDE should develop a method for determining those LEAs that may be underidentifying youth experiencing homelessness. For example, CDE could determine which LEAs identified less than 5 percent of their economically disadvantaged youth as experiencing homelessness.	Department of Education	Fully Implemented

<p>37. To effectively monitor LEAs and help them identify additional youth experiencing homelessness, for those LEAs it determines may be underidentifying youth experiencing homelessness, CDE should provide general guidance on its website or through group emails to help them increase their identification rates and, as resources permit, should provide detailed technical assistance to selected LEAs that CDE believes may be at the highest risk of missing a greater number of youth experiencing homelessness.</p>	<p>Department of Education</p>	<p>Pending</p>
<p>38. To ensure that all LEAs receive necessary guidance and training, CDE should review the guidance documents and templates, including the housing questionnaire and poster, that CDE makes available on its website for LEAs and ensure that all the documents reflect current best practices. For example, the questionnaire and the posters should include the rights and protections afforded to youth experiencing homelessness and their families to alleviate any apprehensions of identifying themselves as experiencing homelessness. CDE should then make all LEAs aware of these revised documents.</p>	<p>Department of Education</p>	<p>Partially Implemented</p>
<p>39. To ensure that all LEAs receive necessary guidance and training, CDE should Inform all LEAs of the requirement to disseminate information about the educational rights of youth experiencing homelessness in locations frequented by families of such youth, including schools, shelters, public libraries, and food pantries. Further, CDE should encourage LEAs to inform families and youth about protections afforded to those experiencing homelessness. For example, it could encourage LEAs to accomplish this through their housing questionnaire.</p>	<p>Department of Education</p>	<p>Fully Implemented</p>
<p>40. To ensure that all LEAs receive necessary guidance and training, CDE should revise its training modules to ensure that they reinforce key best practices recommended by the U.S. Department of Education and other homeless education experts.</p>	<p>Department of Education</p>	<p>Fully Implemented</p>
<p>41. To ensure that all LEAs receive necessary guidance and training, CDE should develop training modules, as outlined in the state plan, for LEA staff who provide services to youth experiencing homelessness. These training modules should include the provisions of law and the definition of homelessness, procedures for identifying and enrolling youth experiencing homelessness, and the services that CDE expects LEAs to provide to these youth.</p>	<p>Department of Education</p>	<p>Fully Implemented</p>

Report Number 2019-108

Sacramento City Unified School District: Because It Has Failed to Proactively Address Its Financial Challenges, It May Soon Face Insolvency (December 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To help ensure that county office superintendents can prevent school districts under their oversight from becoming insolvent, the Legislature should consider amending state law to require school district boards to obtain approval from their county office superintendents before considering actions that would result in expenditures that exceed 200 percent of their required reserve amount. County office superintendents should disapprove any district action that they determine would cause school districts to do either of the following:</p> <ul style="list-style-type: none"> • Project insolvency within the current fiscal year or two subsequent fiscal years. • Rely on reserves or other one-time resources, such as one-time funds from the State, to remain solvent within the current fiscal year or two subsequent fiscal years. 	<p>Legislature</p>	<p>No Action Taken</p>
<p>2. To help ensure that school district boards are accountable for the costs they approve, the Legislature should consider amending state law to require those boards to certify the district's ability to meet the costs disclosed in each collective bargaining agreement.</p>	<p>Legislature</p>	<p>No Action Taken</p>
<p>3. To ensure that Sacramento City Unified School District (Sacramento Unified) takes the steps necessary to address its fiscal crisis, the county office superintendent should direct Sacramento Unified to submit a corrective action plan by March 2020 that consolidates the district's plans to resolve its fiscal crisis.</p>	<p>Sacramento County Office of Education</p>	<p>Pending</p>

4. To ensure that Sacramento Unified takes the steps necessary to address its fiscal crisis, the county office superintendent should ensure that Sacramento Unified addresses the issues identified in this report, including its executive management turnover and lack of policies guiding its budget process.	Sacramento County Office of Education	Pending
5. To ensure that Sacramento Unified takes the steps necessary to address its fiscal crisis, the county office superintendent should ensure that Sacramento Unified implements all of the recommendations detailed below.	Sacramento County Office of Education	Pending
6. To address its current financial problems, Sacramento Unified should, by March 2020, adopt a detailed plan to resolve its fiscal crisis. The plan should estimate savings under multiple scenarios and include an analysis that quantifies the impact of reductions the district can make to ongoing expenditures. Specifically, Sacramento Unified should consider the impact of possible salary adjustments for employees in different bargaining units and include the impact those salary adjustments would have on postemployment benefits, such as pensions. It should also use the most recently available data to estimate net savings from modifying the health care benefits it provides to employees, as well as the impact those modifications would have on the total compensation of the employees. Finally, it should calculate the impact of possible changes to district and employee contributions to fund future retiree health benefits. The district should use the plan it develops as the basis for its discussions of potential solutions with its teachers union.	Sacramento City Unified School District	Partially Implemented
7. To address its current financial problems, Sacramento Unified should revise its multiyear projections and update them at least quarterly until it has taken action that would cause it to no longer project insolvency. It should disclose these projections to the board.	Sacramento City Unified School District	Pending
8. To address its current financial problems, Sacramento Unified should adopt and disclose publicly a multiyear projection methodology. This methodology should disclose the assumptions and rationale used to estimate changes in salaries, benefits, contributions, and local control funding formula revenue—including changes in enrollment and the source and reliability of the data used to make these projections.	Sacramento City Unified School District	Pending
9. To address its current financial problems, before it imposes an agreement on its teachers union or accepts state assistance, Sacramento Unified should publicly disclose the likely effects that such actions will have on the district's students, faculty, and the community, and its plans to address these effects.	Sacramento City Unified School District	Pending
10. To prevent a similar fiscal crisis in the future, Sacramento Unified should, by July 2020, have the board adopt a budget methodology, including guidance on the use of one-time funds, the use and maintenance of district reserves, and the maintenance of a balanced budget. The methodology should use the Government Finance Officers Association's best practices as a guide and should address the following : <ul style="list-style-type: none"> • Include administrators from different divisions of Sacramento Unified into the budget development process to help ensure the accuracy of projections. • Establish criteria and measures for success in the budget process, such as whether budget decisions were made with adequate input and deliberation and whether the budget was balanced without using reserves or one-time revenues for ongoing expenditures. • Develop and adhere to a multiyear funding budget plan, with the goal of realigning resources where necessary to fund ongoing expenses with ongoing revenue. • Conduct an analysis of variances in budgeted and actual revenues and expenditures at each interim reporting period. Sacramento Unified should then use this information to inform its estimates for the upcoming fiscal year's budget. 	Sacramento City Unified School District	Pending
11. To prevent a similar fiscal crisis in the future, Sacramento Unified should, by July 2020, develop a long-term funding plan to address its retiree health benefits liability. The plan should include appropriate action necessary to ensure the district will be able to meet its obligations to its employees and retirees.	Sacramento City Unified School District	Pending
12. To prevent a similar fiscal crisis in the future, Sacramento Unified should, by July 2020, adopt a policy that guides staff on steps they should take to ensure that special education expenditures are cost-effective. The policy should include consideration of options for offering services, including those provided by district staff or by contracted providers.	Sacramento City Unified School District	Pending

13. To prevent a similar fiscal crisis in the future, Sacramento Unified should annually apply for available state funding for its extraordinary special education costs.	Sacramento City Unified School District	Fully Implemented
14. To prevent a similar fiscal crisis in the future, Sacramento Unified should, by July 2020, develop and adopt a succession plan that ensures that it has staff who have the training and knowledge necessary to assume critical roles in the case of turnover.	Sacramento City Unified School District	Pending
15. To prevent a similar fiscal crisis in the future, Sacramento Unified should, by July 2020, develop effective employee orientation programs, including mentorship, to allow incoming leaders to better adapt to the organization's structure and culture.	Sacramento City Unified School District	Partially Implemented

Report Number 2019-112

California State Lottery: The Lottery Has Not Ensured That It Maximizes Funding for Education (February 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that the California State Lottery (Lottery) provides the required amount of funding to education, the Legislature should require that the Lottery pay—from its administrative expense category—the \$36 million to education it should have provided in fiscal year 2017–18.	Legislature	Legislation Proposed But Not Enacted
2. To ensure that the Lottery adheres to the meaning of the 2010 amendments to the California State Lottery Act (Lottery Act), the Legislature should amend the act to specify that the relationship between increases in its net revenue and increases in its education funding should be directly proportional.		Legislation Proposed But Not Enacted
3. To ensure that it provides the maximum amount of funding to education in future fiscal years, the Lottery should do the following: <ul style="list-style-type: none"> • By August 2020, determine the optimal amount of prize payouts that maximizes the funding for education. • By August 2020, establish a policy to annually reconsider the optimal amount of prize payouts that maximizes funding for education. • Use this optimal prize amount when setting its budgets, beginning with the budget for fiscal year 2021–22. 	California State Lottery Commission	Partially Implemented
4. To adhere to the Lottery Act's education funding requirements, beginning with fiscal year 2020–21, the Lottery Commission should require its staff to demonstrate that they have planned for education funding to be maximized and aligned with the proportionality requirement of the Lottery Act, and approve only those budgets that plan for such funding. It should then monitor actual education funding and ensure that it complies with the requirement.	California State Lottery Commission	No Action Taken
6. To ensure that it conducts procurements in a way that preserves all possible funding for education, by August 2020, the Lottery should develop procurement procedures that, at a minimum, do the following: <ul style="list-style-type: none"> • Provide examples of when products are truly available from only one source and examples of when the Lottery should consider whether alternative products can also fulfill its needs. • Require its staff to collect and maintain documentation supporting any exception to competitive bidding and provide examples of adequate and inadequate documentation. • Instruct its contracts unit to deny all procurement requests that do not demonstrate adherence to contracting requirements. 	California State Lottery Commission	Pending
7. To ensure that it receives value for the funding it spends on its fairs program, by January 2021, the Lottery should determine whether the program has increased its brand strength, customer loyalty, customer satisfaction, ticket sales, and profits. If the analysis determines that the Lottery has not achieved these benefits, it should terminate the program.	California State Lottery Commission	Pending

Report Number 2019-114**California State University: The Mandatory Fees Its Campuses Charge Receive Little Oversight Yet They Represent an Increasing Financial Burden to Students (May 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that all funding that students and the Legislature provide to the CSU system to pay for its core functions receives the same oversight, the Legislature should do the following:</p> <ul style="list-style-type: none"> • Direct the Chancellor's Office to review mandatory fee expenditures across all 23 campuses and, by December 2020, report to the Legislature how much campuses spent of those fees on faculty and academic support staff, classroom and laboratory improvements, educational equipment and software, student trips and events, instruction-related facility improvements, and athletics in fiscal year 2018–19. The Chancellor's Office should also report the proportions and dollar amounts of these fee expenditures that directly support the CSU's core functions—namely, instructing and graduating students who are prepared to succeed. • Using this information, determine and implement the most effective centralized way to fund the core functions for which mandatory fees currently pay. • Upon implementing the new funding approach, prohibit CSU campuses from charging and using revenue from mandatory fees—including student success fees; instructionally related activities fees; and materials, services, and facilities fees—to pay for any of the identified core functions. This prohibition should also apply to any mandatory fees campuses create in the future. 	Legislature	No Action Taken
<p>2. To ensure that CSU students have a strong voice regarding the mandatory fees they must pay, the Legislature should amend state law to require campuses to hold binding student votes when seeking to establish or increase any mandatory fee. The Legislature should require the Chancellor's Office to verify the results of all student votes before the chancellor approves fee changes.</p>	Legislature	No Action Taken
<p>3. To ensure that CSU campuses adequately identify the need for their proposed mandatory fee amounts, the Chancellor's Office should revise its fee policy to require campuses to justify amounts for new or increasing fees by providing supporting documentation demonstrating the need for the fees, how they calculated the fee amounts, and how they determined that no other source of funding could pay for the needed services.</p>	California State University	No Action Taken
<p>4. To ensure that CSU campuses adequately identify the need for their proposed mandatory fee amounts, the Chancellor's Office should extend its review responsibilities to include increases to existing mandatory fees.</p>	California State University	No Action Taken
<p>5. To ensure that CSU campuses adequately identify the need for their proposed mandatory fee amounts, the Chancellor's Office should increase the rigor of its fee proposal review and approval process to better ensure that it detects campuses' violations of the fee policy.</p>	California State University	No Action Taken

Report Number 2019-047**Native American Graves Protection and Repatriation Act: The University of California Is Not Adequately Overseeing Its Return of Native American Remains and Artifacts (June 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To allow more California tribes to pursue repatriation of remains and artifacts that may belong to them, and consistent with the intent of California Native American Graves Protection and Repatriation Act (NAGPRA), the Legislature should amend state law to allow more tribes to be eligible for inclusion on the Native American Heritage Commission's (NAHC) list of recognized tribes.</p>	Legislature	Legislation Enacted
<p>2. To ensure that the affiliation, repatriation, and disposition processes are timely and consistent across all campuses as the Legislature intended, the University of California Office of the President (Office of the President) should publish its final systemwide NAGPRA policy no later than August 2020.</p>	University of California	Pending

3. To increase oversight and ensure that campuses consistently review claims, the Office of the President should require campuses to provide reports about all current claims for affiliation, repatriation, and disposition, as well as any associated decisions, to the systemwide committee for biannual review no later than January 2021.	University of California	Pending
4. To ensure that tribal perspectives are appropriately represented in repatriation decisions, the Office of the President should ensure that membership of campus and systemwide committees complies with state law by including appropriate tribal representation no later than November 2020.	University of California	Pending
5. To increase the transparency of the campuses' NAGPRA collections, the Office of the President should determine whether its campuses have informed tribes about all known missing remains and artifacts no later than August 2020, and if campuses have not done so, determine an appropriate method of communicating with tribes about missing remains and artifacts.	University of California	Fully Implemented
6. To ensure that more tribes can make repatriation claims, the NAHC should publish the list of recognized California tribes no later than September 2020.	Native American Heritage Commission	Fully Implemented

Report Number 2019-113

The University of California: Qualified Students Face an Inconsistent and Unfair Admissions System That Has Been Improperly Influenced by Relationships and Monetary Donations (September 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To protect the fairness and integrity of its admissions processes, the Office of the President should establish systemwide protocols for admissions processes by the fall 2021 admissions cycle that prohibit the following: <ul style="list-style-type: none"> • Giving authority to any one person to make a final admissions decision. • Consideration of an applicant's familial or other personal relationships to University of California (UC) staff or faculty in an admissions decision. • Communication between a campus's development office and its admissions office about applicants and prospective applicants. 	University of California	*
2. To protect the campuses' athletics admissions process from abuse, the Office of the President should require each campus to do the following by the fall 2021 admissions cycle: <ul style="list-style-type: none"> • Have at least two reviewers verify the athletic talent of all prospective student athletes before their admittance. At least one of these reviewers should be from a department other than the athletics department. Each campus should develop standards for the level of talent that prospective student athletes for each of its teams must possess and then use those standards to verify the talent. • Track student athletes' participation in the sport for which they were recruited. If a student does not participate in the sport for longer than one year, the campus should determine the reason why the athlete stopped participating and, if necessary, conduct a review of the circumstances that led to the student's admission to identify signs of inappropriate admissions activity. • Review donations to athletic programs to determine whether those donations made before or after an athlete's admission may have influenced the athletic department's decision to request the athlete's admission. 	University of California	*
3. The Office of the President should immediately require staff involved in making or informing admissions decisions to report all attempts to influence admissions decisions, regardless of source, to their supervisors or to the director of undergraduate admissions.	University of California	*
4. Beginning with the fall 2021 admissions cycle, the Office of the President should oversee UC Berkeley's admissions process for at least three years. The Office of the President should ensure that all admissions decisions are merit-based and conform to the UC's policies on admissions. Further, the Office of the President should facilitate the establishment of a culture of ethical conduct in admissions by providing regular training to admissions and development staff, conducting reviews of admissions decisions, and monitoring the admissions office's communications about applicants to ensure no inappropriate factors influence admissions activities.	University of California	*

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<p>5. To ensure that the university maintains a fair and consistent admissions process, the Office of the President should require each campus to take the following actions:</p> <ul style="list-style-type: none"> • By March 2021, document and implement a selection methodology that describes how it will choose applicants for admission, particularly when the applicants have received similar ratings from application readers. Further, the selection strategy should specify the reasons why a campus may choose an applicant with a low or uncompetitive rating instead of an applicant with a higher rating. • Develop and implement processes to use when selecting applicants for admission for identifying applicants whom it has selected for admission and who are not eligible for admission to the university, and record their rationale for admitting those applicants despite their ineligibility. 	University of California	*
<p>6. Provide assurance that campuses' use of the admission by exception policy is aligned with the policy's purpose, beginning in June 2021, the Office of the President should annually select a random sample of applicants admitted by exception and verify that campuses recorded a rationale for each admission and that each rationale aligns with Board of Admissions and Relations with Schools (BOARS) committee's guidance.</p>	University of California	*
<p>7. To ensure that the university maintains a fair and unbiased admissions process, the Office of the President should require each campus to take the following actions:</p> <ul style="list-style-type: none"> • By March 2021, establish acceptable levels of application reader proficiency and maintain training and monitoring programs that ensure that its readers attain and sustain those levels. In addition, it should report annually to BOARS on those efforts and on reader consistency levels, including the frequency with which reader ratings align with campus guidelines for rating applications. • Beginning with the academic year 2021–22 admissions cycle, require each campus that does not admit all eligible transfer applicants to ensure that two readers review all transfer applications. • Beginning with the academic year 2021–22 admissions cycle, ensure that the second readers cannot see the ratings of first readers for both freshman and transfer applications. 	University of California	*
<p>8. To better ensure that implicit bias in the evaluation of applications does not affect applicants' chances at admission, the Office of the President should remove potentially biasing information from the application information that campuses can access.</p>	University of California	*
<p>9. To ensure that it properly protects all admissions activity against improper influence, the Office of the President should require each campus's undergraduate admissions office to do the following:</p> <ul style="list-style-type: none"> • Identify all other campus departments that participate in or provide information that affects admissions decision making. • Obtain, evaluate, and approve a description of the criteria and processes that these departments use in rating and selecting applicants to recommend for admission. • Annually obtain a roster from each of these departments of the individuals who will participate in admissions decision making and their roles and ensure that no single individual is responsible for such decisions in any given department. • Ensure that each individual whom a department includes on the roster it submits has received training on appropriate and inappropriate factors on which to base admissions decisions and has agreed to abide by the campus's conflict-of-interest policies with respect to admissions. 	University of California	*
<p>10. To better safeguard the integrity of the UC's admissions processes, the Office of the President should, by July 2021, begin conducting regular audits of the admissions processes at each of its undergraduate campuses, ensuring that it reviews each campus at least once every three years. These audits should be conducted by systemwide audit staff and include, but not be limited to, verification of special talents, communication between admissions staff and external parties regarding applicants, and other avenues for inappropriate influence on admissions discussed in this report. The audits should also endeavor to identify inappropriate admissions activity and deficiencies in the admissions process. The Office of the President should make the results of the audits public.</p>	University of California	*

<p>11. To ensure that campuses adequately address deficiencies identified in its own internal audit, the Office of the President should immediately begin to assess whether the campuses have completed the corrective actions they developed in response to systemwide recommendations and should evaluate whether the campuses' actions adequately address the audit's concerns.</p>	<p>University of California</p>	<p>*</p>
<p>12. To increase the number of high school students who have the opportunity to gain admission to the university through its Eligibility in the Local Context (ELC) program, the Office of the President should, beginning in April 2021, do the following:</p> <ul style="list-style-type: none"> • Annually determine which high schools are eligible to participate in ELC but do not. It should annually report to BOARS the number of these high schools and their demographic characteristics. • Annually contact eligible high schools that are not participating in ELC to determine their reasons for choosing not to do so. It should assess whether the university can address barriers to participation and, to the extent that it can increase participation, it should take the steps to do so. 	<p>University of California</p>	<p>*</p>

Report Number 2019-125

Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm (September 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>2. To promote the adoption of the best practices that it has identified, CDE should remind LEAs of the elements in its model policy. To do so, it should annually send a notice to all LEAs that describes suicide prevention resources, such as the model policy, and encourages their use. CDE should also work with external organizations that maintain model policies, including the School Boards Association, to encourage the development of policies that are consistent with state law and best practices by no later than September 2021.</p>	<p>California Department of Education</p>	<p>Pending</p>
<p>3. To encourage LEAs to incorporate elements of suicide prevention training that provide teachers and staff with the knowledge necessary to assist students at risk of self-harm and suicide, CDE should remind all LEAs of the statutorily required elements for suicide prevention training.</p>	<p>California Department of Education</p>	<p>Pending</p>
<p>4. To support the provision of suicide prevention education to students at LEAs operating through distance learning, CDE should complete and issue to LEAs the resources and guidance it is developing on how to conduct suicide prevention education remotely.</p>	<p>California Department of Education</p>	<p>Pending</p>
<p>7. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in CDE's model policy.</p>	<p>Charter Academy of the Redwoods</p>	<p>*</p>
<p>8. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in CDE's model policy.</p>	<p>Gateway Public Schools</p>	<p>*</p>
<p>9. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in CDE's model policy.</p>	<p>Heartland Charter Schools</p>	<p>*</p>
<p>10. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in CDE's model policy.</p>	<p>Kern High School District</p>	<p>Fully Implemented</p>
<p>11. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in CDE's model policy.</p>	<p>San Francisco Unified School District</p>	<p>Pending</p>

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12. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in CDE's model policy.	Ukiah Unified School District	*
13. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in CDE's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. 	Charter Academy of the Redwoods	*
14. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in CDE's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. 	Gateway Public Schools	*
15. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in CDE's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. 	Heartland Charter Schools	*
16. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in CDE's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. 	Kern High School District	Partially Implemented
17. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in CDE's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. 	San Francisco Unified School District	*
18. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in CDE's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. 	Ukiah Unified School District	*
19. To improve their students' access to mental health professionals, Kern High School District, Ukiah Unified School District (Ukiah Unified), Gateway Public Schools (Gateway Charter), Charter Academy of the Redwoods (Redwoods Charter), and Heartland Charter Schools (Heartland Charter) should coordinate with their respective counties to request Mental Health Service Act (MHSA) funding to employ additional school counselors, school nurses, school social workers, and school psychologists.	Charter Academy of the Redwoods	*

20. To improve their students' access to mental health professionals, Kern High School District, Ukiah Unified, Gateway Charter, Redwoods Charter, and Heartland Charter should coordinate with their respective counties to request MHSA funding to employ additional school counselors, school nurses, school social workers, and school psychologists.	Gateway Public Schools	*
21. To improve their students' access to mental health professionals, Kern High School District, Ukiah Unified, Gateway Charter, Redwoods Charter, and Heartland Charter should coordinate with their respective counties to request MHSA funding to employ additional school counselors, school nurses, school social workers, and school psychologists.	Heartland Charter Schools	Pending
22. To improve their students' access to mental health professionals, Kern High School District, Ukiah Unified, Gateway Charter, Redwoods Charter, and Heartland Charter should coordinate with their respective counties to request MHSA funding to employ additional school counselors, school nurses, school social workers, and school psychologists.	Kern High School District	Pending
23. To improve their students' access to mental health professionals, Kern High School District, Ukiah Unified, Gateway Charter, Redwoods Charter, and Heartland Charter should coordinate with their respective counties to request MHSA funding to employ additional school counselors, school nurses, school social workers, and school psychologists.	Ukiah Unified School District	*

Report Number I2020-2

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (October 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
4. CDE should Immediately cease approving any exemptions from advertising vacant positions without appropriate legal authority.	California Department of Education	Resolved
5. CDE should immediately cease any higher-than-minimum salary approvals without proper justification.	California Department of Education	No Action Taken
6. CDE should work with the California Department of Human Resources (CalHR) to determine whether CDE's delegated authority to approve higher-than-minimum salaries should be withdrawn. If CalHR allows CDE to retain the authority, CDE should work with CalHR to develop eligibility, review, and documentation criteria for higher-than-minimum salary approval and to provide training to HR staff.	California Department of Education	No Action Taken
7. CDE should ensure that all HR staff and managers attend training on the State's hiring process to understand the constitutional requirement that appointments to state civil service be based on merit and open to competition.	California Department of Education	Resolved
8. CDE should work with CalHR and the State Personnel Board to determine whether any of the appointments that involved Manager B and Manager C's waiver process were illegal and take appropriate steps to void those appointments.	California Department of Education	Pending
9. CDE should take appropriate corrective and disciplinary actions against the managers and HR staff discussed in this report regarding the actions they took or their failures to take action.	California Department of Education	Resolved

* As of December 31, 2020, the entity has not provided a response to the California State Auditor (State Auditor) or the State Auditor has not assessed the entity's response.

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Senate Budget & Fiscal Review Subcommittee 2 on Resources, Environmental Protection and Energy

Report Number I2019-2

Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
11. The Water Resources Control Board (State Water Board) should take appropriate disciplinary actions against Engineers A, B, and C for their misuse of state time and dishonesty during their interviews.	Water Resources Control Board	Fully Implemented
12. The State Water Board should determine the amount of time it can charge Engineers A, B, and C to account for their missed hours, reduce their leave balances accordingly, and if applicable, seek to recover from them any wages paid for time they did not work.	Water Resources Control Board	Fully Implemented
13. The State Water Board should take appropriate corrective or disciplinary actions against the three engineers' supervisor, which should include providing supervisory training to ensure that he holds the three engineers accountable for their missed work time.	Water Resources Control Board	Fully Implemented
14. The State Water Board should require this supervisor to implement policies and procedures to ensure that his subordinates account for all of their missed work hours.	Water Resources Control Board	Fully Implemented
15. The State Water Board should require Employee A's supervisor to continue to monitor and examine weekly time reports for Employee A and other subordinate employees to ensure that they account properly for all of the time worked and the leave taken.	Water Resources Control Board	Fully Implemented

Report Number I2019-3

Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Travel Payments, Improper Promotion and Hiring Practices, and Misuse of State Resources (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
13. The Department of Fish and Wildlife (Fish and Wildlife) should take corrective or disciplinary action against the branch chief who misrepresented his past supervisory experience for his dishonest activities.	Department of Fish and Wildlife	Fully Implemented
14. Fish and Wildlife should void any improper appointments and collect compensation received as a result of the improper appointment as allowed by state law.	Department of Fish and Wildlife	Fully Implemented
15. Fish and Wildlife should require executive management and the current HR chief to undergo CalHR training on the proper use of promotions in place and on California's merit system.	Department of Fish and Wildlife	Fully Implemented

Report Number 2018-120

San Francisco Bay Conservation and Development Commission: Its Failure to Perform Key Responsibilities Has Allowed Ongoing Harm to the San Francisco Bay (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To improve the efficiency of the San Francisco Bay Conservation and Development Commission's (Bay Conservation Commission) current enforcement process, the Legislature should require the commission to create and implement by fiscal year 2020–21 a procedure to ensure that managers perform documented review of staff decisions in enforcement cases.	Legislature	Legislation Enacted
2. To improve the efficiency of the Bay Conservation Commission's current enforcement process, the Legislature should require the Bay Conservation Commission to create and implement by fiscal year 2020–21 timelines for resolving enforcement cases.	Legislature	Legislation Enacted

3. To improve the efficiency of the Bay Conservation Commission's current enforcement process, the Legislature should require the Bay Conservation Commission to create and implement by fiscal year 2020–21 a penalty matrix for applying fines and civil penalties.	Legislature	Legislation Enacted
4. Further, the Legislature should direct the Bay Conservation Commission to begin developing regulations by fiscal year 2020–21 to define single violations and create a method of resolving minor violations through fines.	Legislature	Legislation Proposed But Not Enacted
5. To ensure that the Bay Conservation Commission performs its duties under state law related to the Suisun Marsh, the Legislature should require a report from the Bay Conservation Commission upon completion of its comprehensive review of the Suisun Marsh program every five years, beginning with a review in fiscal year 2020–21.	Legislature	Legislation Enacted
6. To ensure that the Bay Conservation Commission uses the Bay Fill Clean Up and Abatement Fund appropriately, the Legislature should clarify that the fund's intended use is for the physical cleanup of the Bay, rather than enforcement staff salaries. The Legislature should consider fully funding enforcement staff through the General Fund to align revenue sources with the Bay Conservation Commission's responsibilities.	Legislature	Legislation Proposed But Not Enacted
7. After the Bay Conservation Commission implements the changes noted below, the Legislature should provide the Bay Conservation Commission with an additional tool to address violations by amending state law to allow the Bay Conservation Commission to record notices of violations on the titles of properties that have been subject to enforcement action.	Legislature	Legislation Proposed But Not Enacted
8. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 develop and implement procedures to ensure that its management adequately reviews staff enforcement decisions. These procedures should include requirements detailing how staff should document and substantiate violations, case resolutions, and their rationale for imposing fines. Further, the procedures should require staff to conduct proactive enforcement, such as site visits, as resources allow.	San Francisco Bay Conservation and Development Commission	Fully Implemented
9. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 develop and implement procedures to ensure that staff open, investigate, and close cases in a manner that is consistent with state law and that encourages the responsible use of staff time.	San Francisco Bay Conservation and Development Commission	Fully Implemented
10. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 develop guidance that enumerates the violation types that the Bay Conservation Commissioners deem worthy of swift enforcement action, those that staff can defer for a specified amount of time, and those that do not warrant enforcement action or that can be resolved through fines.	San Francisco Bay Conservation and Development Commission	Pending
11. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 simplify its system for prioritizing enforcement cases, to help it focus its enforcement efforts on cases with the greatest potential for harming the Bay.	San Francisco Bay Conservation and Development Commission	Will Not Implement
12. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 create a penalty calculation worksheet. The Bay Conservation Commission should require the worksheet's use for all enforcement actions that will result in fines or penalties, and it should create formal policies, procedures, and criteria to provide staff with guidance on applying the worksheet.	San Francisco Bay Conservation and Development Commission	Pending
13. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 develop a procedure to identify stale cases. After applying this procedure, the Bay Conservation Commission should seek appropriate settlements for such cases that preserve or exercise the State's legal rights to resolve violations and levy penalties.	San Francisco Bay Conservation and Development Commission	Pending

<p>14. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 evaluate and update permit fees every five years in accordance with its regulations.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Fully Implemented</p>
<p>15. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 conduct a comprehensive review of local agency compliance with the marsh program and issue recommendations as necessary to implement the protections outlined in the Suisun Marsh Preservation Act.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Fully Implemented</p>
<p>16. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the Bay Conservation Commission should by January 2020 appoint a new citizens' advisory committee as required by law and determine a schedule for the committee to conduct regular meetings.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Will Not Implement</p>
<p>17. To ensure that it uses the abatement fund for the physical cleanup of the Bay, the Bay Conservation Commission should create a policy by January 2020 identifying the minimum amounts it will disburse and prioritizing the projects that it will support through disbursements to the appropriate entities.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Will Not Implement</p>
<p>18. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the Bay Conservation Commission should by January 2021 conduct a workforce study of all its permit and regulatory activities and determine whether it requires additional staff, including supervisors, to support its mission.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Pending</p>
<p>19. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the Bay Conservation Commission should by January 2021 implement a permit compliance position to support the efforts of enforcement staff and the implementation of process changes. If necessary, it should seek additional funding for such a position.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Pending</p>
<p>20. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the Bay Conservation Commission should by January 2021 update its existing database or create a new database to ensure that it can identify and track individual violations within each case, including the date staff initiate the standardized fines process for each violation. As part of this process, the Bay Conservation Commission should review its database and update it as necessary to ensure that it includes all necessary and accurate information, specifically whether staff initiated the standardized fines process for open case files and for those case files closed within the past five years.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Pending</p>
<p>21. To ensure consistency in its enforcement program, the Bay Conservation Commission should by January 2021 create and implement regulations that identify required milestones and time frames for enforcement.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Will Not Implement</p>
<p>22. To ensure consistency in its enforcement program, the Bay Conservation Commission should by January 2021 create and implement regulations that define substantial harm, provide explicit criteria for calculating the number of violations present in individual enforcement cases, and specify a process to handle any necessary exceptions to the criteria.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Pending</p>
<p>23. To ensure consistency in its enforcement program, the Bay Conservation Commission should by January 2021 create and implement regulations to allow it to use limited monetary fines to resolve selected minor violations that do not involve substantial harm to the Bay.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Pending</p>
<p>24. To ensure consistency in its enforcement program, the Bay Conservation Commission should by January 2021 update its regulations on permit issuance to offer greater clarity on the types of projects for which staff may issue permits without Bay Conservation Commissioners' hearings.</p>	<p>San Francisco Bay Conservation and Development Commission</p>	<p>Pending</p>

Report Number 2018-119**California Department of Fish and Wildlife: It Is Not Fulfilling Its Responsibilities Under the California Environmental Quality Act (June 2019)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that it consistently prioritizes and reviews projects with potentially significant impacts on the environment, Fish and Wildlife should establish a departmentwide policy for prioritizing California Environmental Quality Act (CEQA) documents for review and comment by December 2019 and require regional offices to adopt region-specific procedures by March 2020.	Department of Fish and Wildlife	Fully Implemented
2. To ensure that it consistently prioritizes and reviews projects with potentially significant impacts on the environment, Fish and Wildlife should develop policies and procedures outlining departmentwide expectations for CEQA review and comment by December 2019 and require regional offices to develop region-specific policies and procedures for CEQA review by March 2020.	Department of Fish and Wildlife	Fully Implemented
3. To ensure that it consistently prioritizes and reviews projects with potentially significant impacts on the environment, Fish and Wildlife should develop ongoing training for environmental scientists that covers subjects including the complexities and technical aspects of CEQA review by June 2020.	Department of Fish and Wildlife	Fully Implemented
4. To ensure that it consistently prioritizes and reviews projects with potentially significant impacts on the environment, Fish and Wildlife should incorporate the policies and procedures into regulations in full compliance with the Administrative Procedure Act, should it determine that the new policies and procedures create rules of general application.	Department of Fish and Wildlife	Resolved
5. To ensure regional staff enter data into the project tracking database accurately and consistently, Fish and Wildlife should, by December 2019, develop, implement, and provide training on departmentwide written policies and procedures that outline the requirements and process for entering data related to CEQA review into Fish and Wildlife's project tracking database.	Department of Fish and Wildlife	Fully Implemented
6. To ensure that it complies with state law requiring it to use CEQA fees only for CEQA activities, Fish and Wildlife should immediately begin tracking and monitoring CEQA revenues and expenditures separately from other program activities within the nondedicated account in the Fish and Game Preservation Fund.	Department of Fish and Wildlife	Fully Implemented
7. To determine more accurately the resources that it needs to review all CEQA documents it receives, Fish and Wildlife should implement a timekeeping mechanism by December 2019 that requires staff to track the hours they spend on CEQA-related activities.	Department of Fish and Wildlife	Fully Implemented
8. To determine the costs for its CEQA review and set appropriate fees, Fish and Wildlife should complete its five-year review of program costs and revenues and report the results to the Legislature by March 2020. To provide the Legislature with a more accurate estimate of the costs of CEQA activities, Fish and Wildlife should prepare an update to this review no more than two years after it has modified its time-tracking procedures.	Department of Fish and Wildlife	Pending
9. To ensure it receives all CEQA revenues to which it is entitled, Fish and Wildlife should immediately begin collecting any unpaid fees it identifies in audits of counties.	Department of Fish and Wildlife	Fully Implemented
10. To reduce the risk of counties not collecting and remitting CEQA filing fees, Fish and Wildlife should begin sharing any findings from internal audits with counties and reminding county officials of their responsibilities related to CEQA fees.	Department of Fish and Wildlife	Fully Implemented
11. To maximize the amount of time that environmental scientists have to review CEQA documents, Fish and Wildlife should establish procedures for the electronic distribution of CEQA documents for review by December 2019. These procedures should include the utilization of the State Clearinghouse's electronic system when it becomes available.	Department of Fish and Wildlife	Fully Implemented

Report Number I2019-4

Gross Mismanagement Led to the Misuse of State Resources and Multiple Violations of State Law (August 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. The California Department of Food and Agriculture (CDFA) should ensure that its audit office conducts biannual compliance audits for all district agricultural associations and that the office prioritizes auditing district agricultural associations on the watch program.	Department of Food and Agriculture	Partially Implemented
2. CDFA should consider exercising its authority to assume any or all rights, duties, and powers of the board of the association. If CDFA agrees to implement this recommendation, it should assume responsibility for implementing our recommendations to the association.	Department of Food and Agriculture	Fully Implemented
3. CDFA should provide district agricultural associations with timely notifications from the DMV's Employer Pull Notice Program and follow up to ensure that the district agricultural associations take appropriate action.	Department of Food and Agriculture	Partially Implemented
4. To the extent that its authority allows, the CDFA should oversee implementation of our recommendations to the District Agricultural Association (association).	Department of Food and Agriculture	Partially Implemented
5. The association should take appropriate disciplinary action against the CEO, the maintenance supervisor, and all other permanent and temporary employees who engaged in the improper governmental activities that we identified.	Department of Food and Agriculture	No Action Taken
6. The association should recoup the money from the CEO, the deputy manager, and the maintenance supervisor for their inappropriate purchases.	Department of Food and Agriculture	Fully Implemented
7. The association should recoup the actual costs from the maintenance supervisor for his personal use of a state vehicle.	Department of Food and Agriculture	Resolved
8. The association should recoup all travel expenses from employees and board members who exceeded the allowable travel reimbursement amounts for lodging and meals or who improperly traveled to banned states.	Department of Food and Agriculture	Resolved
9. The association should develop appropriate controls for the propane tank, including securing access to the propane tank key. The association should consider installing a meter and creating, maintaining, and auditing a propane usage log.	Department of Food and Agriculture	Resolved
10. The association should train all staff who have purchasing authority on relevant state laws and CDFA and association accounting policies. This training should specifically focus on requiring the submission of itemized receipts and preventing inappropriate or illegal purchases.	Department of Food and Agriculture	Fully Implemented
11. The association should establish an appropriate segregation of duties between credit card holders and those who reconcile the credit card statements.	Department of Food and Agriculture	Fully Implemented
12. The association should formally adopt, train staff on, and follow the Fairs and Expositions branch's accounting procedures manual, as well as CDFA's Controlled Substances and Alcohol and Incompatible Activities policies.	Department of Food and Agriculture	Partially Implemented
13. The association should implement the State Administrative Manual sections pertaining to inventory control and vehicle usage.	Department of Food and Agriculture	Fully Implemented
14. The association should require employees and board members to submit travel expense claims for their travel expenses (except airfare and car rental) and ensure that future travel-related expenses and reimbursements adhere to all applicable state laws and the Governor's Executive Order B-06-11.	Department of Food and Agriculture	Fully Implemented

Report Number 2019-121**California Department of Food and Agriculture: Poor Management Threatens the Success of the Pet Lover's Specialized License Plate Program (March 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. In order to ensure a fair and defensible grant award process for the Pet Lover's specialized license plate program (Pet Lover's program), CDFA should immediately adopt and begin following policies and procedures that direct its staff to verify and document that grant applicants are eligible for funding from the Pet Lover's program before forwarding the applications to the technical review panel.	Department of Food and Agriculture	Pending
2. In order to ensure a fair and defensible grant award process for the Pet Lover's program, CDFA should immediately adopt and begin following policies and procedures that direct its staff to have multiple reviewers score each application that progresses to a technical review.	Department of Food and Agriculture	Pending
3. In order to ensure a fair and defensible grant award process for the Pet Lover's program, CDFA should immediately adopt and begin following policies and procedures that direct its staff to select the highest-ranked applications to receive grant awards, and document the reasons for these selections.	Department of Food and Agriculture	Pending
4. To correct its error in making grants to ineligible entities, by June 2020 CDFA should complete efforts to either cancel those contracts and recoup unspent funds from the two ineligible organizations or work with those organizations to ensure that they meet eligibility requirements.	Department of Food and Agriculture	*
5. To ensure that the Pet Lover's program remains viable, CDFA should immediately begin using marketing and promotional strategies similar to those used by other specialized license plate programs to encourage vehicle owners to purchase the Pet Lover's plate, and should continue to ensure that the Pet Lover's plate remains on DMV flyers.	Department of Food and Agriculture	Pending
6. To improve the effectiveness of marketing of the Pet Lover's program, by August 2020 CDFA should contract with an eligible nonprofit organization, as state law allows, to carry out additional marketing and promotional activities for the program.	Department of Food and Agriculture	Pending
7. To ensure the continued benefits of the specialized license plate programs, the Legislature should revise state law to allow a specialized license plate program to continue, regardless of the number of plates, unless the DMV or CDFA determines that the program is no longer financially viable or no longer supports the purposes of the program.	Legislature	No Action Taken

Report Number I2020-1**Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (April 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. Fish and Wildlife should clearly define and train staff on procurement roles to avoid having only a few employees primarily guiding an acquisition of this magnitude.	Department of Fish and Wildlife	Resolved
2. Fish and Wildlife should train staff who administer or approve contracts on the requirement for all contracts and amendments to be in writing and to work with contractors if there are issues with modifications needed pursuant to warranty.	Department of Fish and Wildlife	Fully Implemented
3. Fish and Wildlife should retain a professional with appropriate expertise for future procurements of a highly technical nature to develop specifications and engineered drawings and to inspect the equipment for satisfaction of contractual specifications before accepting delivery.	Department of Fish and Wildlife	Fully Implemented
4. Fish and Wildlife should consider using progress payment schedules for contracts when procuring newly constructed, high-dollar technical equipment.	Department of Fish and Wildlife	Resolved
5. For future acquisitions, Fish and Wildlife should immediately consult with its legal staff to resolve any probable or possible contract deviations.	Department of Fish and Wildlife	Fully Implemented

6. Fish and Wildlife should create a process to ensure that any newly acquired fleet assets are registered or documented with the relevant authorities before authorizing use of the asset.	Department of Fish and Wildlife	Fully Implemented
7. Fish and Wildlife should ensure that its legal staff assesses Fish and Wildlife's ability to recover the money paid to the contractor for any contract requirements that remain unfulfilled.	Department of Fish and Wildlife	Fully Implemented
11. The California Air Resources Board (CARB) should recoup or correct all overpayments made to the employee we determined to have take inappropriate bereavement leave.	California Air Resources Board	Fully Implemented
16. The CARB should notify all employees of bereavement leave requirements and where they can find additional information specific to bereavement leave.	California Air Resources Board	Fully Implemented
21. CARB should remind supervisors of their responsibilities to ensure that employees charge leave properly, including bereavement leave, and to not allow employees to exceed the allowable limits that the bargaining agreements and state law provide.	California Air Resources Board	Fully Implemented
30. The California Energy Commission (CEC) should immediately and permanently remove the supervisor's responsibility for issuing and tracking the parking permits.	California Energy Commission	Fully Implemented
31. Within 60 days, CEC should take appropriate corrective or disciplinary action against the supervisor for her misuse of state resources.	California Energy Commission	Fully Implemented
32. Within 30 days, CEC should establish and disseminate to all executive staff the policies for the parking permits to minimize future misuse.	California Energy Commission	Fully Implemented
33. CEC should reevaluate the number of parking permits the commission pays for and reduce the number of permits if business need warrants a reduction.	California Energy Commission	Fully Implemented

Report Number 2019-127

San Diego County Air Pollution Control District: It Has Used Vehicle Registration Fees to Subsidize Its Permitting Process, Reducing the Amount of Funds Available to Address Air Pollution (July 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To increase the transparency of, and promote accountability for, the use of the vehicle registration fees that the public pays, the Legislature should require that each local air district submit an annual report to CARB detailing how it used the vehicle registration fees it received. Both CARB and each local air district should be required to provide this information to the public on their websites.	Legislature	No Action Taken
2. To encourage the San Diego County Air Pollution Control District (San Diego Air District) to accurately account for its costs, operate efficiently, and effectively use vehicle registration fees, the Legislature should require that the San Diego Air District use at least 90 percent of the vehicle registration fees it receives for projects related to mobile emissions—roughly the proportion of ozone-causing emissions from mobile sources in the region—and it should further require that the San Diego Air District publicly disclose the disposition of any vehicle registration fees it does not use to address mobile emissions.	Legislature	No Action Taken
3. To ensure that it is leveraging all funding opportunities to address the region's air quality, the San Diego Air District should periodically evaluate all available state and federal grants to reduce mobile emissions and notify the San Diego County Air Pollution Control Board (district board) if it decides not to pursue such programs.	San Diego County Air Pollution Control District	Pending
4. To ensure that the permit fees it charges are sufficient to pay for its permitting program, the San Diego Air District should, by December 2020, establish a methodology to calculate the full cost of its permitting program, based on its actual expenditures and administrative costs, and perform this calculation each year.	San Diego County Air Pollution Control District	Pending
5. To ensure that the permit fees it charges are sufficient to pay for its permitting program, the San Diego Air District should, by December 2020, monitor the impact of the COVID-19 pandemic on San Diego County's economy and, when economic conditions allow, propose to the district board that it increase fees annually by the maximum percentage allowed until the district's revenue from permit fees is equal to the full cost of the permitting program.	San Diego County Air Pollution Control District	Pending

6. To ensure that it is responsive to its stakeholders and encourages public participation in the creation of its regulatory and permitting policies, the San Diego Air District should create and implement a public participation plan by January 2021 that includes both public outreach and public engagement activities.	San Diego County Air Pollution Control District	Pending
7. To ensure that its decisions are transparent and that it encourages opportunities for public involvement, the district board should publicly deliberate on key issues related to air quality during its regular meetings.	San Diego County Air Pollution Control District	Pending
8. Because the new district board will include additional stakeholders who represent some of the interests that the advisory committee was intended to represent, the district board should determine whether the advisory committee is still necessary. If the district board determines that the advisory committee is still necessary, it should immediately publicize the vacancies on the advisory committee on its website and in the monthly and annual county reports of vacancies on boards, commissions, and committees, and actively seek nominations to fill these positions.	San Diego County Air Pollution Control District	Pending
9. Because the new district board will include additional stakeholders who represent some of the interests that the advisory committee was intended to represent, the district board should determine whether the advisory committee is still necessary. If the district board determines that the advisory committee is still necessary, it should ensure that the district's legal counsel monitors the advisory committee meetings beginning immediately, and advises the committee when it does not comply with state public meeting requirements.	San Diego County Air Pollution Control District	Pending
10. To ensure that it effectively manages its complaint investigation process and provides accurate information to the public regarding the complaints it receives, the San Diego Air District should, by June 2021, establish policies and procedures that require staff to validate the information they enter in the district's complaint database. The district should also periodically review the accuracy and completeness of the data.	San Diego County Air Pollution Control District	Partially Implemented
11. To ensure that it effectively manages its complaint investigation process and provides accurate information to the public regarding the complaints it receives, the San Diego Air District should, by June 2021, establish time frames for its supervisors to review complaint investigation reports and verify that investigators have responded to complaints in an appropriate and timely manner.	San Diego County Air Pollution Control District	Partially Implemented
12. To ensure that it effectively manages its complaint investigation process and provides accurate information to the public regarding the complaints it receives, the San Diego Air District should, by June 2021, establish a process for validating the accuracy of the data it previously entered into its database.	San Diego County Air Pollution Control District	Partially Implemented
13. To ensure that it has a method of providing key administrative services in place by the time it ceases to function as part of the county, the San Diego Air District should finalize its agreement with San Diego County to continue providing key administrative services as soon as possible.	San Diego County Air Pollution Control District	Partially Implemented

Report Number 2020-107

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (October 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that it minimizes the exposure of children and other at-risk individuals to lead contamination, the Department of Toxic Substances Control (DTSC) should immediately solicit a contractor to clean the 31 remaining childcare centers, parks, and schools. It should use the Time Critical Removal Action process to expedite this cleanup if necessary.	Department of Toxic Substances Control	*
2. To ensure its ability to clean as many lead-contaminated properties as possible in a timely manner, DTSC should immediately begin soliciting an additional contractor to clean properties within the cleanup site. It should include performance standards for the pace of cleanup in its existing and future cleanup contracts.	Department of Toxic Substances Control	*

<p>3. To ensure that the public and policy makers have the information they need to make informed decisions, DTSC should, by no later than April 2021, identify and publicize a date by which it expects to complete cleanup for all properties that meet or exceed the standard for lead contamination of 80 ppm identified in DTSC's cleanup plan. It should post this information on its website and, at least every six months, publish an update that indicates whether it is on track to meet that expected completion date based on its rate of progress.</p>	<p>Department of Toxic Substances Control</p>	<p>*</p>
<p>4. To ensure that it has sufficient funding to clean up all lead-contaminated properties in the cleanup site, DTSC should do the following:</p> <ul style="list-style-type: none"> • Identify the full amount of funding it needs to complete the cleanup of the 3,200 most contaminated properties and the remaining 4,600 contaminated properties. It should submit a request for funding in time for spring 2021 budget discussions that includes a range of funding options that spans from funding for the full cleanup to funding for only a portion of the remaining contaminated properties. • Immediately revise its cost estimation methods to encompass the factors that it now knows will affect its overall costs. If needed, it should contract for expertise in determining accurate and complete estimates of the remaining cleanup cost. 	<p>Department of Toxic Substances Control</p>	<p>*</p>
<p>5. To protect against the unsustainably high costs it has incurred thus far in the cleanup project, DTSC should structure its future cleanup contracts to at least partially incorporate fixed prices.</p>	<p>Department of Toxic Substances Control</p>	<p>*</p>

Report Number I2020-2

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (October 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>17. The California Department of Forestry and Fire Protection (CAL FIRE) should consider placing a notice of the investigation in each of the chiefs' personnel file, as all three chiefs are no longer employed by CAL FIRE.</p>	<p>Department of Forestry and Fire Protection</p>	<p>Partially Implemented</p>
<p>18. CAL FIRE should establish a process regarding procurement decisions to ensure that contracts undergo applicable state requirements.</p>	<p>Department of Forestry and Fire Protection</p>	<p>Fully Implemented</p>
<p>19. CAL FIRE should provide contract and procurement training to applicable CAL FIRE employees, including those involved in drafting, negotiating, or approving contracts. The training should include a review of the State Contracting Manual to ensure that staff understand the policies, rules, and statutes applicable to external review and to procuring vendors and awarding contracts.</p>	<p>Department of Forestry and Fire Protection</p>	<p>Fully Implemented</p>

* As of December 31, 2020, the entity has not provided a response to the California State Auditor (State Auditor) State Auditor or the State Auditor has not assessed the entity's response.

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Senate Budget & Fiscal Review Subcommittee 3 on Health and Human Services

Report Number 2018-114

Disabled Veteran Business Enterprise Program: The Departments of General Services and Veterans Affairs Have Failed to Maximize Participation and to Accurately Measure Program Success (February 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
27. To ensure that Disabled Veteran Business Enterprise (DVBE) participation data are reported accurately and consistently, the California Department of Public Health (CDPH) should implement or strengthen a review process to ensure that DVBE participation amounts entered into its data systems or the Financial Information System for California are accurate. This review process should include verification, on a sample basis, of the amounts awarded to, and the certification status of, the DVBE contractor or subcontractor for high-value contracts that include DVBE participation.	Department of Public Health	Fully Implemented

Report Number 2018-111

Department of Health Care Services: Millions of Children in Medi-Cal Are Not Receiving Preventive Health Services (March 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To improve children's access to preventive health services, the Legislature should amend state law to direct the Department of Health Care Services (DHCS) to modify its criteria for evaluating managed care health plans' (health plans) alternative access standards requests to include not only whether health plan's efforts were reasonable but also whether the resulting times and distances are reasonable to expect a Medi-Cal beneficiary to travel.	Legislature	Legislation Enacted
2. To improve children's access to preventive health services, the Legislature should amend state law to require any health plan unable to meet the criteria for time and distance access standards to allow its affected members to obtain services outside of the health plan's network.	Legislature	No Action Taken
3. To improve children's access to preventive health services, the Legislature should amend state law to direct DHCS to require health plans to inform members allowed to obtain services outside of the health plan's network that they may do so.	Legislature	No Action Taken
4. To improve children's access to preventive health services, the Legislature should amend state law to require health plans unable to meet the criteria for time and distance access standards to assist members in locating a suitable out-of-network provider.	Legislature	No Action Taken
5. To improve the health of California's children, the Legislature should direct DHCS to implement financial incentives, such as a pay-for-performance program, designed to help ensure that health plans are more consistently providing preventive services to children in Medi-Cal. To the extent DHCS can demonstrate that additional funding is necessary to operate such a program, the Legislature should increase funding specifically for that purpose.	Legislature	No Action Taken
6. To increase access to preventive health services for children in areas where they are needed most, DHCS should identify by September 2019 where more providers who see children are needed and propose to the Legislature funding increases to recruit more providers in these areas.	Department of Health Care Services	Will Not Implement
7. To ensure that children in Medi-Cal have access to all of the preventive services for which they are eligible, DHCS should modify by May 2019 its contracts to make it clear to health plans and providers that they are required to provide services according to Bright Futures.	Department of Health Care Services	Partially Implemented

8. To ensure that eligible children and their families know about all the preventive services they are entitled to through Medi-Cal, DHCS should include by May 2019 clearer and more comprehensive information about those services in its written materials and by September 2019 ensure annual follow-up with any children and their families who have not used those services.	Department of Health Care Services	Pending
9. To improve access and utilization rates, DHCS should establish by March 2020 performance measures that cover Bright Futures services through well-child visits for all age groups, and require health plans to track and report the utilization rates on those measures.	Department of Health Care Services	Pending
10. To ensure that health plans and providers are adequately delivering children's preventive services, DHCS should implement by September 2019 audit procedures through its annual medical audits that address the delivery of EPSDT services to all eligible children for all health plans annually.	Department of Health Care Services	Fully Implemented
11. To ensure that health plans address underutilization of children's preventive services, DHCS should require health plans by September 2019 to use their utilization management programs to identify barriers to usage specifically for these services and hold the health plans accountable to address the barriers they identify.	Department of Health Care Services	Pending
12. To better ensure the accuracy of its data and ensure that California receives all available federal Medicaid funding, DHCS should require its external quality review organization (EQRO) to perform its encounter data validation studies annually using the most recent set of data available, and it should implement recommendations from its EQRO studies.	Department of Health Care Services	Pending
13. To ensure that health plan provider directories are accurate, by September 2019 DHCS should begin using a 95 percent confidence level and not more than a 10 percent margin of error on its statistical sampling tool and should require at least 95 percent accuracy before approving a health plan's provider directory. In addition, DHCS should ensure that its staff adhere to its policy to retain all documentation related to its review of provider directories for at least three years.	Department of Health Care Services	Pending
14. To mitigate health disparities for children of differing ethnic backgrounds and language needs, DHCS should revise by September 2019 the methodology for its EQRO's health disparity study to enable it to better make demographic comparisons, and it should use the findings to drive targeted interventions within health plan service areas. It should publish this study annually.	Department of Health Care Services	Pending
15. To ensure that health plans are effectively mitigating child health disparities in their service area, DHCS should implement by September 2019 a policy to require the health plans to take action on the most significant findings cited in their group needs assessment reports, and to regularly follow up with the health plans to ensure they have addressed the findings.	Department of Health Care Services	Fully Implemented
16. To help increase utilization rates, DHCS should begin by September 2019 to monitor and identify effective incentive programs at the health plan level and share the results with all health plans.	Department of Health Care Services	Pending
17. To improve the usefulness of its Plan-Do-Study-Act process, DHCS should implement by September 2019 a process to share the results of successful strategies with all health plans and require health plans to share these results with providers who could benefit from them.	Department of Health Care Services	Fully Implemented
18. To improve its ability to ensure that children are receiving recommended preventive health services, DHCS should create by September 2019 an action plan to annually address the EQRO's recommendations relating to children's preventive services, including recommendations left unaddressed from the previous two years' reports.	Department of Health Care Services	No Action Taken
19. To maximize the benefits of the studies it commissions from its EQRO, DHCS should ensure that by September 2019 the EQRO's annual reports include an assessment of the actions health plans have taken to address the EQRO's prior-year recommendations.	Department of Health Care Services	Fully Implemented

Report Number 2018-115

Department of Health Care Services: Although Its Oversight of Managed Care Health Plans Is Generally Sufficient, It Needs to Ensure That Their Administrative Expenses Are Reasonable and Necessary (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To help identify successful improvement projects, by September 2019 DHCS should require health plans to annually report the results of those projects they plan to continue or expand to other locations.	Department of Health Care Services	Fully Implemented
2. Using the annual reports of successful improvement projects health plans plan to continue or expand to other locations, by December 2019 DHCS should compile a list of successful improvement projects to share with other health plans on a periodic basis, but at least annually.	Department of Health Care Services	Fully Implemented
3. To ensure that DHCS consistently identifies health plans that do not have required processes to detect and prevent fraud, it should immediately reevaluate its audit program for medical audits and revise it as necessary to ensure that staff follow the audit procedures regarding fraud and abuse programs.	Department of Health Care Services	Fully Implemented
4. By September 2019, and periodically thereafter, DHCS should conduct another risk assessment and ensure that it includes a comprehensive evaluation of which contract areas—including conflicts of interest—it should focus on in its annual medical audits.	Department of Health Care Services	Pending
5. Going forward, DHCS should conduct a comprehensive risk assessment and ensure that it reviews health plans' conflict-of-interest controls at least once every three years.	Department of Health Care Services	Pending
6. DHCS should develop and issue an All-Plan letter or other binding guidance by March 2020 to the health plans that specifically defines what constitutes reasonable and necessary administrative expenses.	Department of Health Care Services	Pending
7. DHCS should provide guidance to health plans on what is a reasonable bonus program. In doing so, DHCS should perform the necessary oversight to ensure health plans comply with this direction.	Department of Health Care Services	Will Not Implement

Report Number I2019-2

Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
27. The California Department of Social Services (DSS) should require that the supervisor retake supervisory training regarding managing employee performance and the importance of following the State's progressive discipline process.	Department of Social Services	Fully Implemented
28. Within the guidelines of the relevant bargaining unit agreement, DSS should place appropriate documentation in the office technician's personnel or supervisory file to demonstrate that he failed to complete his work and wasted state time in the event that he returns to his job at DSS.	Department of Social Services	Fully Implemented

Report Number I2019-3

Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Travel Payments, Improper Promotion and Hiring Practices, and Misuse of State Resources (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
9. The Department of State Hospitals (State Hospitals) should thoroughly and appropriately evaluate the administrator's position and duties to determine the headquarters location that will best meet State Hospitals' business needs. It should also ensure that a valid telecommute agreement is on file.	Department of State Hospitals	Fully Implemented

10. State Hospitals should provide training to hiring managers and human resources staff to ensure that they follow proper procedures for determining work location assignments and for clearly indicating those locations in recruiting and job announcements.	Department of State Hospitals	Fully Implemented
11. State Hospitals should provide training to travel unit staff responsible for auditing travel expense claims to recognize travel patterns that may indicate improper and excessive travel expense claims.	Department of State Hospitals	Fully Implemented
12. State Hospitals should provide detailed and comprehensive instructions to managers, supervisors, and employees to ensure that they adhere to State Hospitals' telecommute policy requirements and limitations.	Department of State Hospitals	Fully Implemented

Report Number 2018-126

Los Angeles County Department of Children and Family Services: It Has Not Adequately Ensured the Health and Safety of All Children in Its Care (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that it protects children by completing investigations, assessments, home inspections, and background checks in a timely manner, by November 2019 the Los Angeles Department of Children and Family Services (department) should require staff and supervisors to utilize tracking reports and email alerts to identify investigations and Structured Decision Making (SDM) assessments not completed on time.	Los Angeles County Department of Children and Family Services	Fully Implemented
2. To ensure that it protects children by completing investigations, assessments, home inspections, and background checks in a timely manner, by November 2019 the department should establish thresholds for the number of days that will trigger follow-up from the department's various levels of management.	Los Angeles County Department of Children and Family Services	Fully Implemented
3. To ensure that it protects children by completing investigations, assessments, home inspections, and background checks in a timely manner, by November 2019 the department should implement a tracking mechanism to monitor and follow-up on uncompleted or undocumented initial home inspections and background checks.	Los Angeles County Department of Children and Family Services	Fully Implemented
4. To ensure that it protects children by completing investigations, assessments, home inspections, and background checks in a timely manner, by November 2019 the department should implement a tracking mechanism to monitor live scan criminal record checks.	Los Angeles County Department of Children and Family Services	Fully Implemented
5. To ensure that it protects children by completing investigations, assessments, home inspections, and background checks in a timely manner, by November 2019 the department should conduct annual reviews of community organizations that perform home environment assessments to ensure that they complete these assessments on schedule.	Los Angeles County Department of Children and Family Services	Fully Implemented
6. To ensure that its staff appropriately use SDM assessments to identify safety threats and risks, the department should incorporate SDM instructions into its policies and procedures by July 2019 and provide mandatory annual SDM training for applicable staff, supervisors, and other members of management by May 2020.	Los Angeles County Department of Children and Family Services	Partially Implemented
7. To ensure that supervisors review investigations, assessments, and other documentation on time, the department should, by November 2019, specify time frames by which each type of document should be reviewed. In doing so, the department should acknowledge the particular urgency of reviewing safety assessments and related safety plans, which are key to determining whether to leave a child in the home.	Los Angeles County Department of Children and Family Services	Fully Implemented
8. To improve the accuracy of its assessments, the department should require supervisors to regularly review and evaluate assessments against available evidence and observations. It should implement this process by July 2019.	Los Angeles County Department of Children and Family Services	Fully Implemented
9. To improve the quality of supervisors' reviews and to allow it to hold supervisors accountable, the department should, by May 2020, reduce the number of social workers assigned to each supervisor to at least the ratio specified in its union contract.	Los Angeles County Department of Children and Family Services	No Action Taken
10. To strengthen and improve its quality control processes, by November 2019 the department should follow through on its plan to create a quality improvement division and increase the number of cases it regularly reviews.	Los Angeles County Department of Children and Family Services	Fully Implemented

11. To strengthen and improve its quality control processes, by November 2019 the department should enhance the focus of its case reviews to not only include a review of particular case outcomes, but to also determine whether critical assessments are accurate and thorough.	Los Angeles County Department of Children and Family Services	Fully Implemented
12. To strengthen and improve its quality control processes, by November 2019 the department should broaden its case reviews to include an evaluation of the quality of supervisor reviews.	Los Angeles County Department of Children and Family Services	Partially Implemented
13. To strengthen and improve its quality control processes, by November 2019 the department should establish a mechanism to identify and address case management problems that are prevalent and persistent among social workers, supervisors and regional offices.	Los Angeles County Department of Children and Family Services	Fully Implemented
14. To strengthen and improve its quality control processes, by November 2019 the department should implement a tracking system to monitor the implementation and results of recommendations resulting from child-death reviews.	Los Angeles County Department of Children and Family Services	Fully Implemented

Report Number 2018-122

Department of Health Care Services: It Has Not Ensured That Medi-Cal Beneficiaries in Some Rural Counties Have Reasonable Access to Care (August 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that beneficiaries in Regional Model counties have adequate access to care, DHCS should identify by August 2020 the locations requiring additional providers and the types of providers required. It should also develop strategies for recruiting and retaining providers in those locations. If it requires additional funding to complete this assessment or to implement actions to address its findings, DHCS should determine the amounts it needs and request that funding from the Legislature.	Department of Health Care Services	Will Not Implement
2. To obtain assurance that health plans throughout the State exhaust all of their reasonable options to meet the access requirements before requesting alternative access standards, DHCS should immediately develop written guidance that specifies the conditions under which staff should approve, deny, or contact health plans for clarification regarding their alternative access standard requests.	Department of Health Care Services	Fully Implemented
3. To obtain assurance that health plans throughout the State exhaust all of their reasonable options to meet the access requirements before requesting alternative access standards, DHCS should immediately determine a specific minimum number of providers that health plans must attempt to contract with before requesting an alternative access standard.	Department of Health Care Services	Fully Implemented
4. To obtain assurance that health plans throughout the State exhaust all of their reasonable options to meet the access requirements before requesting alternative access standards, DHCS should immediately require health plans to report on their attempts to contract with providers when submitting their alternative access standard requests, including providing evidence of their efforts, such as the contact information for each provider with which they have attempted to contract.	Department of Health Care Services	Fully Implemented
5. To obtain assurance that health plans throughout the State exhaust all of their reasonable options to meet the access requirements before requesting alternative access standards, DHCS should immediately establish a process for periodically verifying the health plans' efforts, such as contacting a sample of the listed providers and determining whether the plans attempted to contract with them.	Department of Health Care Services	Fully Implemented
6. To obtain assurance that health plans throughout the State exhaust all of their reasonable options to meet the access requirements before requesting alternative access standards, DHCS should immediately require health plans to authorize out-of-network care if they do not demonstrate they have exhausted all of their reasonable options to meet the access requirements, unless the health plans can demonstrate that closer providers are demanding unreasonably high rates or have documented deficiencies in quality of care.	Department of Health Care Services	Resolved

7. To ensure that it promptly and sufficiently notifies counties and other stakeholders about health plans' quality of care deficiencies, DHCS should immediately post its medical audit reports to its website within one month after it issues the reports to the health plans.	Department of Health Care Services	Fully Implemented
8. To ensure that it promptly and sufficiently notifies counties and other stakeholders about health plans' quality of care deficiencies, DHCS should immediately include information about its recently published medical audit reports and other monitoring efforts in its communication with counties and other stakeholders on its mailing list.	Department of Health Care Services	Fully Implemented
9. To ensure that it promptly and sufficiently notifies counties and other stakeholders about health plans' quality of care deficiencies, DHCS should immediately ensure that relevant county officials are included on its mailing list.	Department of Health Care Services	Fully Implemented
10. To ensure that all counties are aware of the managed care model options available to them and of the steps necessary to implement those models, DHCS should provide by December 2019 information to all counties that clearly defines each managed care model and the steps and legal requirements needed to establish each model.	Department of Health Care Services	Partially Implemented
11. To ensure that it makes informed decisions regarding the extension or renewal of its contracts with managed care health plans, DHCS should immediately begin the practice of requesting annual feedback from the counties that the health plans serve and of using that feedback in its decision-making process.	Department of Health Care Services	Pending
12. To ensure that beneficiaries in the Regional Model counties have reasonable access to care, DHCS should determine by June 2020 the specific causes of Anthem's and Health & Wellness's inability to provide reasonable access to care in the Regional Model counties.	Department of Health Care Services	Fully Implemented
13. To ensure that beneficiaries in the Regional Model counties have reasonable access to care, DHCS should evaluate by June 2020 whether the structural characteristics of a county organized health system (COHS) Model would be better suited to providing reasonable access to care in the Regional Model counties and notify the counties whether a COHS would improve beneficiaries' access to care. If some or all of these counties desire to transition to a COHS, DHCS should assist them in making that change after their current contracts expire.	Department of Health Care Services	Will Not Implement
14. To ensure that beneficiaries in the Regional Model counties have reasonable access to care, DHCS should evaluate by June 2020 whether it has the financial resources to provide assistance to counties interested in establishing a COHS or other managed care model after the current Regional Model contracts expire. If DHCS does not have the required financial resources, it should seek an appropriate amount of funding from the Legislature.	Department of Health Care Services	Will Not Implement
15. To ensure that beneficiaries in the Regional Model counties have reasonable access to care, DHCS should provide these counties by June 2020 with reasonable opportunities to decide whether to change their managed care models after the expiration of the Regional Model health plan contracts. DHCS should provide counties that choose to do so sufficient time to establish their new models. DHCS should also include language in its 2020 request for proposal (RFP) to allow Regional Model counties that can demonstrate their ability to implement a COHS Model in their county by 2023 to opt out of the RFP process.	Department of Health Care Services	Will Not Implement

Report Number 2018-124**Gold Coast Health Plan: Its Reimbursements to Pharmacies Are Reasonable, but Its Pharmacy Benefits Manager Did Not Always Process Claims Correctly (August 2019)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that the public clearly understands the Ventura County Medi-Cal Managed Care Commission's (commission) decisions, the commission should report its reasoning for awarding contracts with adequate detail or the legal basis, if any, for choosing not to do so.	Gold Coast Health Plan	Fully Implemented

<p>2. To ensure that it addresses any significant performance issues by its contractors in a timely manner, Gold Coast Health Plan (Gold Coast) should establish a process to immediately require contractors to take necessary corrective action to resolve such issues and ensure that they do not recur. This process should include deadlines for implementing the corrective action and the steps Gold Coast must take to ensure that the contractor has implemented the action as directed.</p>	<p>Gold Coast Health Plan</p>	<p>Fully Implemented</p>
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Report Number 2019-105

Childhood Lead Levels: Millions of Children in Medi-Cal Have Not Received Required Testing for Lead Poisoning (January 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. Because of the severe and potentially permanent damage that lead poisoning can cause in children, DHCS should ensure that all children in Medi-Cal receive lead tests by finalizing, by December 2020, its performance standard for lead testing of one- and two-year-olds. DHCS should use its existing data to assess the progress of managed care plans in meeting that performance standard and impose sanctions or provide incentive payments as appropriate to improve performance.</p>	<p>Department of Health Care Services</p>	<p>Pending</p>
<p>2. To ensure that families know about the lead testing services that their children are entitled to receive, DHCS should send a reminder to get a lead test for children who missed required tests. It should send this reminder in the required annual notification it is developing to send to families of children who have not used preventive services over the course of a year.</p>	<p>Department of Health Care Services</p>	<p>Partially Implemented</p>
<p>3. To increase California's lead testing rates and improve lead test reporting, DHCS should, by no later than June 2020, incorporate into its contracts with health plans a requirement for the health plans to identify each month all children with no record of receiving a required test and remind the responsible health care providers of the requirement to test the children. DHCS should also develop and implement a procedure to hold health plans accountable for meeting this requirement.</p>	<p>Department of Health Care Services</p>	<p>Pending</p>
<p>4. To provide sufficient information to homebuyers and renters, the Legislature should require CDPH, by December 2021, to provide an online lead information registry that allows the public to determine the lead inspection and abatement status for properties. To accomplish this task, CDPH should use the information it already maintains only to the extent that it can ensure that it does not make personally identifying information, including medical information, public.</p>	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>
<p>5. To identify the highest priority areas for using resources to alleviate lead exposure among children, CDPH should immediately complete and publicize an analysis of high-risk areas throughout the State.</p>	<p>Department of Public Health</p>	<p>Partially Implemented</p>
<p>6. To ensure that local childhood lead poisoning prevention programs' (local prevention programs) outreach results in a reduced number of children with lead poisoning, CDPH should, by December 2020, require local prevention programs to demonstrate the effectiveness of their outreach in meeting this goal. If the local prevention programs are unable to demonstrate the effectiveness of their outreach in reducing the number of children with lead poisoning, CDPH should analyze the cost-effectiveness of other approaches, including proactive abatement, and require the local prevention programs to replace or augment outreach to the extent resources allow.</p>	<p>Department of Public Health</p>	<p>No Action Taken</p>
<p>7. To offset the cost of mitigating lead exposure in the highest-risk areas of the State, CDPH should seek out and apply for additional lead prevention funding as funding opportunities become available from the federal Centers for Disease Control and Prevention, the U.S. Department of Housing and Urban Development, and the federal Centers for Medicare & Medicaid Services. To the extent necessary, CDPH should enter into a memorandum of understanding with DHCS to apply for and obtain this funding.</p>	<p>Department of Public Health</p>	<p>Partially Implemented</p>
<p>8. To better hold local prevention programs accountable for performing required activities, CDPH should, by June 2020, conduct direct oversight through site visits for each of the local prevention programs, and it should ensure that it continues to do so at least once per contract cycle. In addition, CDPH should use the local prevention programs' biannual progress reports to assess local prevention programs' performance and provide feedback on their strengths and shortcomings.</p>	<p>Department of Public Health</p>	<p>Pending</p>

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9. To support CDPH's efforts to efficiently monitor lead test results, the Legislature should amend state law to require that laboratories report Medi-Cal identification numbers or equivalent identification numbers with all lead test results.	Legislature	Legislation Proposed But Not Enacted
10. To ensure that CDPH can contact the families of children with lead poisoning and has alternative information to match lead tests to the children's records that do not have unique identification numbers, the Legislature should amend state law to require laboratories to report phone numbers and addresses with all lead test results.	Legislature	Legislation Proposed But Not Enacted
11. To better ensure that children with lead poisoning are identified and treated, CDPH should prioritize meeting legislative requirements related to these issues, including doing the following by March 2020: Finish developing the lead risk evaluation regulations and include in them multiple risk factors, such as those used in lead risk evaluation questionnaires in other states. It should also commence the formal rulemaking process.	Department of Public Health	No Action Taken
12. To better ensure that children with lead poisoning are identified and treated, CDPH should prioritize meeting legislative requirements related to these issues, including doing the following by March 2020: Provide guidance to health care providers about the risks of childhood lead exposure and statutory requirements related to lead testing.	Department of Public Health	Fully Implemented
13. To ensure a more equitable distribution of resources for treating children with lead poisoning, CDPH should, by June 2020, update its methodology for allocating funds to local prevention programs, including accounting for the most recent annual count of children with lead poisoning in each jurisdiction. CDPH should revise the allocations before each contract cycle.	Department of Public Health	Partially Implemented

Report Number I2020-1

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (April 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
15. DSS should recoup or correct all overpayments made to the employee we determined to have taken inappropriate bereavement leave.	Department of Social Services	Fully Implemented
20. DSS should notify all employees of bereavement leave requirements and where they can find additional information specific to bereavement leave.	Department of Social Services	Fully Implemented
25. DSS should remind supervisors of their responsibilities to ensure that employees charge leave properly, including bereavement leave, and to not allow employees to exceed the allowable limits that the bargaining agreements and state law provide.	Department of Social Services	Fully Implemented
37. Within 60 days, State Hospitals should take appropriate corrective or disciplinary action against the technician for improperly reporting hours worked.	Department of State Hospitals	Fully Implemented
38. State Hospitals should recover overpayments made to the technician or adjust the technician's leave balances to account for the missed work time.	Department of State Hospitals	Fully Implemented
39. State Hospitals should ensure that supervisory staff are present at the beginning and end of the employee's work shifts to ensure proper time reporting.	Department of State Hospitals	Resolved
40. CDPH should take appropriate corrective or disciplinary actions against employees A and B for their misuse of state time and for their dishonesty during the investigation.	Department of Public Health	Partially Implemented
41. CDPH should determine the amount of time employees A and B can be charged to account for their missed work hours, reduce their leave balances accordingly, and, if applicable, seek to recover from them any wages paid to them for time they did not work.	Department of Public Health	Partially Implemented
42. CDPH should take appropriate corrective or disciplinary actions against the employees' supervisor for failing to verify that his subordinates accurately reported their attendance.	Department of Public Health	Fully Implemented
43. CDPH should require that these employees, along with any other employees who may be using the outdated version, fill out the most updated version of the State's standard monthly timesheet.	Department of Public Health	Fully Implemented

51. DSS should determine whether corrective action is appropriate for the manager in the human resource services branch who was aware of the salary overpayment yet failed to promptly initiate action to recover the funds.	Department of Social Services	Resolved
52. DSS should ensure that procedures are in place to monitor employees' use of bereavement leave so that all such claims comply with state law or union bargaining agreements.	Department of Social Services	Fully Implemented

Report Number 2019-119

Lanterman-Petris-Short Act: California Has Not Ensured That Individuals With Serious Mental Illnesses Receive Adequate Ongoing Care (July 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that counties are able to access important data about individuals whom they place on involuntary holds under the Lanterman Petris Short Act (LPS Act), the Legislature should amend state law to do the following:</p> <ul style="list-style-type: none"> • Require the California Department of Justice (DOJ) to make the information that mental health facilities report to it about involuntary holds available to DHCS on an ongoing basis. • Require treatment facilities to report to DHCS all short-term holds that result from the grave disability criterion. • Direct DHCS to obtain daily the mental health facility information from DOJ and make that information, as well as the information that facilities report directly to it, available to county mental health departments for county residents, and for a limited time for nonresidents on an involuntary hold within the county. 	Legislature	No Action Taken
<p>2. To ensure that it is informed about the costs of providing adequate care to individuals treated through the LPS Act, the Legislature should require State Hospitals to report by no later than April 2021 about the cost of expanding its facilities' capacities to reduce and stabilize the LPS waitlist. The report should include a range of options including, but not limited to, reducing the LPS waitlist to limit wait times to within 60 days.</p>	Legislature	No Action Taken
<p>3. To protect the privacy of individuals who are the subject of conservatorship proceedings, the Legislature should amend state law to explicitly prohibit these proceedings from being open to the public unless the subjects of the proceedings direct otherwise.</p>	Legislature	No Action Taken
<p>4. To evaluate and address shortages in the capacity of its treatment facilities, San Francisco Department of Public Health (San Francisco) should, by August 2021, conduct an assessment that determines the number and type of treatment beds that it needs to provide adequate care for individuals who require involuntary treatment. Once the county completes the assessment, it should adopt plans to develop the needed capacity.</p>	San Francisco Department of Public Health	Partially Implemented
<p>5. To evaluate and address shortages in the capacity of its treatment facilities, Shasta County Health and Human Services Agency (Shasta) should, by August 2021, conduct an assessment that determines the number and type of treatment beds that it needs to provide adequate care for individuals who require involuntary treatment. Once the county completes the assessment, it should adopt plans to develop the needed capacity.</p>	Shasta County Health and Human Services Agency	Pending
<p>6. To ensure that it connects patients who have been placed on multiple short-term holds to appropriate ongoing treatment, Los Angeles County Department of Mental Health (Los Angeles) should, by no later than August 2021, adopt a systematic approach to identifying such individuals, obtaining available mental health history information about these individuals, and connecting these individuals to services that support their ongoing mental health.</p>	Los Angeles County Department of Mental Health	Pending

7. To ensure that it connects patients who have been placed on multiple short-term holds to appropriate ongoing treatment, San Francisco should, by no later than August 2021, adopt a systematic approach to identifying such individuals, obtaining available mental health history information about these individuals, and connecting these individuals to services that support their ongoing mental health.	San Francisco Department of Public Health	Pending
8. To ensure that conservatorships do not terminate because of the absence of testimony from doctors, Los Angeles should immediately implement a comprehensive solution to this problem, such as using its own staff as expert witnesses when individuals' treating physicians are unable to testify. In addition, by no later than August 2021, it should develop a revised approach to scheduling conservatorship hearings and trials so that it significantly reduces the rate at which doctors' failures to testify result in terminated conservatorships.	Los Angeles County Department of Mental Health	Pending
9. To allow counties to provide effective treatment to individuals in the least restrictive setting, the Legislature should amend the criteria for assisted outpatient treatment programs to do the following: <ul style="list-style-type: none"> • Allow individuals who are exiting or have recently exited conservatorships to be eligible for those programs. • Provide express authority to include medication requirements in court-ordered assisted outpatient treatment plans so long as the medication is self-administered. • Include progressive measures to encourage compliance with assisted outpatient treatment plans, such as additional visits with medical professionals and more frequent appearances before the court. 	Legislature	No Action Taken
10. The Legislature should amend state law to require counties to adopt assisted outpatient treatment programs. However, to ensure the counties' ability to effectively implement such programs, the amended law should allow counties to opt out of adopting assisted outpatient treatment programs by seeking a time-limited waiver from DHCS. The Legislature should require a county seeking a waiver to specify what barriers exist to adopting an assisted outpatient treatment program and how the county will attempt to remove those barriers. The Legislature should require DHCS to make a final determination as to whether a county will be permitted to opt out of adopting an assisted outpatient treatment program.	Legislature	Legislation Enacted
11. To increase the accountability for and effectiveness of the counties' use of mental health funds, the Legislature should amend state law to do the following: <ul style="list-style-type: none"> • Assign primary responsibility to the Mental Health Accountability and Oversight Commission (Oversight Commission) for comprehensive tracking of spending on mental health programs and services from major fund sources and of program- and service-level and statewide outcome data. The Legislature should require the Oversight Commission to consult with state and local mental health authorities to carry out this responsibility. The Legislature should also require the Oversight Commission to explore available data and information when developing this reporting framework, and it should grant the Oversight Commission authority to obtain relevant data and information from other state entities. • Require the Oversight Commission to develop categories of mental health programs and services, similar to those we present in Figure 11, that are tailored to inform assessments of spending patterns. The Legislature should subsequently require counties to report to the Oversight Commission their expenses in each of these categories as well as their unspent funding from all major funding sources. • Require counties to report to the Oversight Commission, in a format prescribed by the commission, program- and service-level outcomes that enable stakeholders to determine whether counties' use of funds benefits individuals living with mental illnesses. • Direct the Oversight Commission to develop statewide measurements of mental health—such as those we highlight in Figure 11—and report publicly about those measurements annually so that stakeholders and policymakers can assess the progress the State is making in addressing mental health needs. • Require the Oversight Commission to work with counties and other state and local agencies as necessary to use the information it collects to improve mental health in California. 	Legislature	No Action Taken

<p>12. To better serve individuals who are among the most in need of critical, community-based treatment and services, the Legislature should amend state law to do the following:</p> <ul style="list-style-type: none"> • Identify those who have left LPS Act holds and who experience serious mental illnesses as a population that Mental Health Services Act (MHSA) funds must target. • Establish a goal in the MHSA of connecting all such individuals to the community-based programs and services that they would benefit from—such as assisted outpatient treatment—and require counties to fund efforts to link these individuals to those programs and services. The Legislature should also establish that a goal of providing those programs and services is to reduce the number of repeated involuntary holds or conservatorships that occur. • Specify that counties can use any portion of their MHSA funds for this purpose as long as they comply with other statutory and regulatory requirements. 	Legislature	No Action Taken
<p>13. If DHCS does not follow through with its plan to provide, on its website, information about each county's unspent MHSA funds, the Legislature should amend state law to explicitly require counties to include information about their balances of unspent MHSA funds in their MHSA annual revenue and expenditure reports.</p>	Legislature	No Action Taken

Report Number 2019-125

Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm (September 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To increase students' access to mental health services, the Legislature should provide funding for CDPH to award grants for a pilot program that would establish school health centers at a selection of local educational agencies (LEAs) located in counties with high rates of youth suicide and self-harm. The Legislature should require CDPH to collaborate with the California Department of Education (CDE) to collect data on the pilot program and to provide annual reports on the effectiveness and cost of the program. If the school health center program is deemed affordable and effective, the Legislature should consider expanding it to LEAs throughout the State.</p>	Legislature	No Action Taken
<p>5. To ensure that LEAs take full advantage of federal funds for Medi-Cal-eligible students, DHCS should work with CDE to inform LEAs that they may partner with their county offices of education to centralize the administrative responsibilities necessary to obtain reimbursement through the billing option program.</p>	Department of Health Care Services	*
<p>6. To support LEAs' efforts to provide mental health services, CDPH should establish the support program for school health centers as state law requires. If CDPH lacks the funding to do so, it should request additional funds as needed. The support program should assist LEAs in establishing school health centers and in identifying and applying for available funding as authorized by law, such as Medi-Cal reimbursement and MHSA funds.</p>	Department of Public Health	Pending

Report Number I2020-2

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (October 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. Within 30 days, State Hospitals should consult with the California Department of Human Resources (CalHR) to obtain its determination about whether telepsychiatrists meet the criteria for safety retirement benefits. If CalHR determines that telepsychiatrists do not meet the criteria for safety retirement benefits, take immediate action to reclassify telepsychiatrists to the appropriate retirement category and notify all affected employees.</p>	Department of State Hospitals	Partially Implemented

2. Within 30 days, State Hospitals should consult with CalHR, the California Public Employees' Retirement System, and the State Controller's Office to retroactively correct any errors made to affected employees' retirement contributions, including Social Security deductions.	Department of State Hospitals	Pending
3. Within 60 days, State Hospitals should distribute CalHR's policy on the safety retirement benefits designation to HR staff at each state hospital facility and instruct staff to consult with CalHR as the law requires.	Department of State Hospitals	Pending

* As of December 31, 2020, the entity has not provided a response to the California State Auditor (State Auditor) or the State Auditor has not assessed the entity's response.

Senate Budget & Fiscal Review Subcommittee 4 on State Administration and General Government

Report Number 2018-112

California Department of Veterans Affairs and Department of General Services: The Departments' Mismanagement of the Veterans Home Properties Has Not Served the Veterans' Best Interests and Has Been Detrimental to the State (January 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To prevent future leases of veterans home property that obligate the property to third parties for unnecessarily extended periods of time, the Legislature should amend state law to clarify that leases of veterans home property may not exceed five years unless a statutory exception applies.	Legislature	Legislation Enacted
2. To ensure that future leases of veterans home property are established in accordance with state requirements, the California Department of Veterans Affairs (CalVet) should implement its property use policy when considering all proposed leases of veterans home property.	California Department of Veterans Affairs	Fully Implemented
3. To ensure that it protects the State and the best interests of the Yountville Veterans Home, by March 2019 CalVet should complete its review of the four entities that do not have leases and should begin either evicting the entities or obtaining lease agreements with them through the Department of General Services (DGS).	California Department of Veterans Affairs	Fully Implemented
4. To ensure that its employee housing lease agreements are sufficient to protect the State, by June 2019 CalVet should revise its existing employee housing leases in accordance with the guidance the California Department of Human Resources (CalHR) has provided to agencies to protect the State's interests, including making sure that they include terms that fully indemnify the State against damages and require rental insurance.	California Department of Veterans Affairs	Fully Implemented
5. To avoid the appearance of impropriety and ensure proper management of employee housing, CalVet should implement its new housing policy and ensure that employee housing decisions are made by its headquarters office in a clear and consistent manner.	California Department of Veterans Affairs	Fully Implemented
6. To ensure that leases of veterans home property comply with state law and are consistent with the veterans homes' mission to serve the veteran residents, by June 2019 DGS should adopt, in consultation with CalVet, a definition of what constitutes the best interests of the veterans homes and begin incorporating that definition into the State Administrative Manual. DGS should deny any requests for leases that do not meet that standard. When leasing veterans home property, DGS should document its reasons for determining that the terms of the lease are in the best interests of the home.	Department of General Services	Fully Implemented
7. To ensure that all leases of veterans home property protect the interests of the State and the homes, DGS should review the current lease that is void under state law and any that do not meet its criteria for being in the best interests of the veterans homes. DGS should attempt to reach new agreements with these lessees that address any areas of noncompliance and concern.	Department of General Services	Fully Implemented
8. To remind state entities about the requirements for agreements that convey an interest in state property, by June 2019 DGS should issue guidance about its approval authority for such agreements.	Department of General Services	Fully Implemented
9. To improve the effectiveness of lease payment collection, the Legislature should amend state law beginning in fiscal year 2019–20 to require that DGS receive lease payments for all veterans home property leases, except those for employee housing and those that are required to be deposited into the morale fund.	Legislature	No Action Taken
10. To ensure that the veterans homes receive all of the funding to which they are entitled, by the May 2019 budget revision, CalVet should seek an augmentation to its appropriation for the homes equal to the lease revenues it generated from July 2015 through June 2018. If CalVet believes the state law requiring lease proceeds to augment its appropriation is outdated, it should seek a change to state law.	California Department of Veterans Affairs	Will Not Implement

11. To monitor whether lessees are current on payments, CalVet should track payment compliance for all lease payments that it receives and promptly follow up with lessees that do not pay as required. This should include collecting sufficient records from lessees that pay rent based on a percentage of sales to calculate the amount that each is required to pay to ensure that the lessees are making the correct rent payments.	California Department of Veterans Affairs	Partially Implemented
12. To better manage its employee housing, beginning in June 2019 CalVet should comply with CalHR requirements by annually reviewing the rental rates for its employee housing units to ensure their consistency with market value and adjusting the rental rates accordingly.	California Department of Veterans Affairs	Fully Implemented
13. To ensure that it can justify the rental rates it approves, DGS should document its assessment of market value and market rent for all veterans home property leases before leasing the property. It should set rental rates equivalent to fair market rent in all cases except those in which it accepts improvements to the property or services to the veterans in exchange for reduced or waived rent. In the cases of reduced or waived rent, DGS should document a calculation of the value of the property improvements or services and reduce the rent by an amount equal to the calculated values.	Department of General Services	Fully Implemented
14. To comply with state law, DGS should begin depositing lease payments from leases of veterans home property into the General Fund so that those funds may be used to augment the appropriation of the veterans homes, and it should reimburse the General Fund for the amounts it inappropriately deposited into the property acquisition law money account. DGS should also annually notify the Department of Finance and the Legislature of the amount of lease payments it collects to ensure that those proceeds are appropriately directed to the veterans homes.	Department of General Services	Fully Implemented
15. To protect the interests of the State and veterans homes, the Legislature should amend state law to require CalVet to promulgate regulations that define what types of short-term uses of veterans home property are in the best interests of the homes, including the interests of the residents of the homes, and to include in all short-term use agreements conditions that protect the State's best interests; prohibit CalVet from approving any short-term uses of the veterans home property that do not meet its definition of the best interests of the home; require CalVet to develop and implement a fee schedule for short-term third-party uses of veterans home property.	Legislature	Legislation Proposed But Not Enacted
16. To prevent unauthorized use of its property, CalVet should regularly monitor the use of the leased properties and take action to cease any activity that is not allowed by the terms of the lease agreements. Further, it should take action to cease the balloon launches from the golf course or amend its lease with the lessee to identify balloon launches as an approved use of the property.	California Department of Veterans Affairs	Partially Implemented
17. To inform the Legislature about all sources of General Fund revenue, beginning with its May 2019 report CalVet should include lease payments in its required report until such a time as the Legislature centralizes receipt of these lease payments at DGS.	California Department of Veterans Affairs	Fully Implemented

Report Number 2018-114

Disabled Veteran Business Enterprise Program: The Departments of General Services and Veterans Affairs Have Failed to Maximize Participation and to Accurately Measure Program Success (February 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To increase the number of disabled veteran business enterprise (DVBE) firms that awarding departments can contract with when required to use Leveraged Procurement Agreements (LPAs), DGS should develop and implement a plan to encourage DVBE firms to participate in LPAs.	Department of General Services	Fully Implemented
2. To ensure that a greater number of DVBE firms benefit from the DVBE program, DGS should work with awarding departments to understand why only a few DVBE firms receive a large number of contract awards. Based on its findings, DGS should take the necessary steps to remedy this situation.	Department of General Services	Fully Implemented
3. To ensure that awarding departments can effectively identify DVBE firms that provide needed products and services, DGS should work with these departments to continue to narrow the codes available to those commonly used by awarding departments to more precisely identify what the State purchases and streamline search criteria in Cal eProcure.	Department of General Services	Fully Implemented

4. To ensure that awarding departments can effectively identify DVBE firms that provide needed products and services, DGS should ensure that by October 2019 departments identify their contracting needs and then post these needs prominently on their websites as a resource for DVBE firms.	Department of General Services	Fully Implemented
5. To ensure that awarding departments can effectively identify DVBE firms that provide needed products and services, DGS should continue to provide outreach services to DVBE firms on how to create effective keywords and choose appropriate codes.	Department of General Services	Fully Implemented
6. To ensure that awarding departments can effectively identify DVBE firms that provide needed products and services, DGS should explore other options for making the Cal eProcure search engine more effective for awarding departments.	Department of General Services	Fully Implemented
7. To ensure that awarding departments that fail to meet the 3 percent goal receive the assistance necessary to achieve the goal, the Legislature should amend state law to transfer the responsibility for monitoring and assisting underachieving departments from CalVet to DGS.	Legislature	No Action Taken
8. To minimize the occurrence of program abuse involving DVBE subcontractors, the Legislature should amend state law to require awarding departments to notify those DVBE subcontractors when they are named on an awarded contract.	Legislature	Legislation Proposed But Not Enacted
9. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, CalVet should assess, at least annually, the effectiveness of its past outreach efforts in increasing the number of DVBE firms that become certified.	Department of Veterans Affairs	Pending
10. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, DGS should assess, at least annually, the effectiveness of its past outreach efforts in increasing the number of DVBE firms that become certified.	Department of General Services	Fully Implemented
11. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, CalVet should work with awarding departments to identify the types of goods and services for which they struggle to find a DVBE contractor or subcontractor.	Department of Veterans Affairs	Pending
12. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, DGS should work with awarding departments to identify the types of goods and services for which they struggle to find a DVBE contractor or subcontractor.	Department of General Services	Fully Implemented
13. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, CalVet should develop an outreach plan to include outreach activities found to be effective in the past based on its assessment. This plan should also emphasize outreach to increase the number of DVBE firms that provide the types of goods and services that awarding departments struggle to obtain from DVBE firms.	Department of Veterans Affairs	Pending
14. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, DGS should develop an outreach plan to include outreach activities found to be effective in the past based on its assessment. This plan should also emphasize outreach to increase the number of DVBE firms that provide the types of goods and services that awarding departments struggle to obtain from DVBE firms.	Department of General Services	Fully Implemented
15. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, CalVet should develop better tracking of the businesses owned by disabled veterans that attend its outreach events and review certification data to determine whether these businesses obtained their certifications.	Department of Veterans Affairs	Pending
16. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, DGS should develop better tracking of the businesses owned by disabled veterans that attend its outreach events and review certification data to determine whether these businesses obtained their certifications.	Department of General Services	Fully Implemented

17. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, CalVet should conduct periodic surveys of businesses owned by disabled veterans that attended its outreach events but chose not to become DVBE certified to determine the reasons for not applying for the certification. The department should use this information to improve its outreach and any other areas of the program.	Department of Veterans Affairs	Pending
18. To ensure that its outreach efforts are effective and result in a greater number of DVBE firms available that can provide the necessary goods and services awarding departments are seeking, DGS should conduct periodic surveys of businesses owned by disabled veterans that attended its outreach events but chose not to become DVBE certified to determine the reasons for not applying for the certification. The department should use this information to improve its outreach and any other areas of the program.	Department of General Services	Fully Implemented
19. Until the Legislature amends the law to transfer its responsibility for assisting underachieving departments to DGS, CalVet should develop and follow policies and procedures to identify and assist awarding departments that fail to meet, or are at risk of not meeting, the 3 percent DVBE participation goal.	Department of Veterans Affairs	Pending
20. To minimize the occurrence of program abuse and ensure that program abuse cases are handled appropriately and consistently, DGS should remind the awarding departments about preventive measures, including contract award notification to all subcontractors listed on the winning contractor's bid and providing the subcontractors with the name of the prime contractor, the role of the DVBE firm in the contract, the amount of the contract dollars designated for each subcontractor, and contact information that subcontractors can use if they encounter any issues on the project.	Department of General Services	Fully Implemented
21. To minimize the occurrence of program abuse and ensure that program abuse cases are handled appropriately and consistently, DGS should develop procedures for awarding departments to help them identify whether a complaint constitutes program abuse, document and track all complaints, and take appropriate steps when investigating program abuse complaints.	Department of General Services	Fully Implemented
22. To strengthen the enforcement of DVBE laws, regulations, and guidelines, DGS should track program abuse complaints, including the type of program abuse, how it was reported or discovered, and the dates specific actions were taken on the case. This tracking will enable the awarding departments to identify weaknesses within their processes and provide insight into how to address these issues, improving the DVBE program overall.	Department of General Services	Fully Implemented
26. To ensure that DVBE participation data are reported accurately and consistently, DGS should implement or strengthen a review process to ensure that DVBE participation amounts entered into its data systems or the Financial Information System for California (FI\$Cal) are accurate. This review process should include verification, on a sample basis, of the amounts awarded to, and the certification status of, the DVBE contractor or subcontractor for high-value contracts that include DVBE participation.	Department of General Services	Fully Implemented
28. Until it begins generating DVBE activity reports using FI\$Cal, DGS should issue a policy to require awarding departments to implement or strengthen a secondary review process to ensure that the DVBE activity reports are accurate and supported by departments' data systems.	Department of General Services	Fully Implemented
29. To ensure that it can create accurate annual DVBE participation reports, DGS should complete the programming necessary to include DVBE subcontractor information by June 30, 2019.	Department of General Services	Fully Implemented

Report Number 2018-117

City and County Contracts With U.S. Immigration and Customs Enforcement: Local Governments Must Improve Oversight to Address Health and Safety Concerns and Cost Overruns (February 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, the Legislature should consider urgency legislation amending state law to require the cities that contract with U.S. Immigration and Customs Enforcement (ICE) to house detainees implement oversight policies and practices that include reviewing all federal inspection reports and ensuring that private operators develop and implement timely corrective actions for any identified noncompliance; obtaining and reviewing the quality control plan for the detention facility and ensuring that the private operators implement and follow the plan; at least quarterly reviewing detainee complaints and any incident reports and following up with private operators on any pervasive or persistent problems; at least quarterly inspecting the services provided and conditions at the detention facility as allowed by the detention subcontract; and formally approving all invoices and maintaining copies of invoices and supporting documentation.</p>	Legislature	No Longer Necessary
<p>2. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include the following: Review all federal inspection reports and ensure that private operators develop and implement timely corrective actions for any identified noncompliance.</p>	City of Adelanto	Resolved
<p>3. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include reviewing all federal inspection reports and ensuring that private operators develop and implement timely corrective actions for any identified noncompliance.</p>	City of Holtville	Resolved
<p>4. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include the following: Obtain and review the quality control plan for the detention facility and ensure that the private operators implement and follow the plan.</p>	City of Adelanto	Resolved
<p>5. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include obtaining and reviewing the quality control plan for the detention facility and ensuring that the private operators implement and follow the plan.</p>	City of Holtville	Resolved
<p>6. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include the following: At least quarterly review detainee complaints and any incident reports and follow up with private operators on any pervasive or persistent problems.</p>	City of Adelanto	Resolved
<p>7. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that, at least quarterly, review detainee complaints and any incident reports and follow up with private operators on any pervasive or persistent problems.</p>	City of Holtville	Resolved
<p>8. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include the following: At least quarterly inspect the services provided and conditions at the detention facility as allowed by the detention subcontract.</p>	City of Adelanto	Resolved

9. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that, at least quarterly, inspect the services provided and conditions at the detention facility as allowed by the detention subcontract.	City of Holtville	Resolved
10. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include the following: Formally approve all the invoices and maintain copies of invoices and supporting documentation.	City of Adelanto	Resolved
11. To ensure that significant health and safety problems are avoided, minimized, or at the very least addressed promptly, by May 1, 2019, the cities that contract with ICE to house detainees should implement oversight policies and practices for their private operators that include formally approving all the invoices and maintaining copies of invoices and supporting documentation.	City of Holtville	Resolved

Report Number 2018-110

City of Lincoln: Financial Mismanagement, Insufficient Accountability, and Lax Oversight Threaten the City's Stability (March 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that it complies with state law, the City of Lincoln (Lincoln) should immediately review all of its outstanding interfund loans to determine whether the borrowing funds can repay the loans according to the terms. For any loan that is from a restricted fund and that does not have the capacity to be repaid, Lincoln should develop a plan that ensures repayment within a reasonable time frame, including seeking possible alternative financing or revenue sources, such as the general fund, bonds, one-time revenue, or a tax increase, to address the obligation.	City of Lincoln	Pending
2. To ensure that city staff provides the city council adequate information to make its decisions regarding interfund loans and transfers, the city council should immediately collaborate with the city manager and department directors to establish formal expectations regarding the content of staff reports, and it should hold the city manager accountable for ensuring all staff reports meet those expectations.	City of Lincoln	Fully Implemented
3. To ensure that it avoids accumulating surpluses, Lincoln should establish policies and procedures by August 2019 requiring it to review its fund balances at least annually and, if necessary, reduce its fees within a reasonable time frame.	City of Lincoln	Fully Implemented
4. To comply with state law, Lincoln should immediately discontinue its practice of using restricted funds to subsidize other funds that have year-end deficits and that lack the ability to permanently repay the transfers within 90 days of the close of the fiscal year.	City of Lincoln	Fully Implemented
5. To ensure that it complies with the state constitution, Lincoln should establish and adhere to procedures that account for revenue and expenditures in each landscaping and lighting zone separately, and it should discontinue its use of surplus revenue from one zone to offset a deficit in another zone. It should take these actions by June 2019.	City of Lincoln	Fully Implemented
6. By June 2019, Lincoln should establish accounting procedures to ensure that it records all costs of city maintenance from the appropriate funds, including apportioning the general benefit costs to the general fund.	City of Lincoln	Fully Implemented
7. Lincoln should immediately commence a fee study that ensures its fees for water capacity are commensurate with the costs of current and planned future water capacity needs. To the extent that Lincoln has previously overcharged for water capacity fees, it should develop a plan to provide equitable consideration to those who overpaid such fees, and it should eliminate any unnecessary surplus in the water connections fund.	City of Lincoln	Fully Implemented
8. To ensure that its fees are commensurate with the cost of providing services, Lincoln should develop and follow a timeline by June 2019 for conducting periodic fee studies for each of its services, including updating its staff rates annually.	City of Lincoln	Fully Implemented
9. To the extent allowable by law, the city council should develop a plan by August 2019 to provide equitable consideration to ratepayers for the utility costs they incurred that were higher than necessary because of the city's practice of not paying for its own water, sewer, and solid waste services.	City of Lincoln	Fully Implemented

10. To ensure transparency to the public, beginning with its fiscal year 2019–20 budget, Lincoln should specify in its annual budget the amount that it intends to spend for the use of municipal utilities—water, sewer, and solid waste—and the funds that it intends to use to pay for these costs.	City of Lincoln	Fully Implemented
11. By August 2019, Lincoln should establish and follow policies and procedures for budgeting, preparing its financial statements at the end of each fiscal year, and approving expenditures based on the Government Finance Officers Association guidelines and other best practices.	City of Lincoln	Fully Implemented
12. To help ensure that the city manager fully informs the city council of all relevant information before the council approves the annual budget, the city should specify by July 2019 the supporting information that it expects staff to provide with the proposed budget. Lincoln should then update its duty statements to require the city manager and department directors to provide the city council with this information as part of the city’s budget process.	City of Lincoln	Fully Implemented
13. To ensure that the city complies with its purchasing policy, the city manager should immediately develop and implement procedures for staff to obtain and document the required approval from the city manager or the city council before committing city resources. Beginning immediately, the city manager should also report to the city council on a regular basis all purchases that the city manager approves.	City of Lincoln	Fully Implemented
14. To ensure that city management holds city staff accountable for resolving deficiencies identified in its annual audits, Lincoln’s city council should immediately require the city manager to track and report progress in addressing outstanding audit recommendations at least quarterly.	City of Lincoln	Fully Implemented
15. By June 2019, Lincoln should develop and follow a process to ensure that it accurately and promptly records all year-end closing entries in its general ledger and issues its comprehensive annual financial report within the period that state law requires.	City of Lincoln	Fully Implemented
16. To ensure transparency in providing accurate fee information to the public, Lincoln should immediately update and publicly disclose its master fee schedule to reflect the fees that it actually charges. In addition, Lincoln should periodically review its fee schedule to identify outdated fees that do not accurately reflect the cost of providing services. It should revise those fees to incorporate the costs commensurate with those services and update its master fee schedule accordingly.	City of Lincoln	Fully Implemented
17. To ensure that it applies the correct fee credits to developers, Lincoln should develop policies and procedures by September 2019 for establishing fee credits and maintaining adequate documentation to justify modifications to fee credits, including credits it awards based on changes in fee schedules and updated development agreements.	City of Lincoln	Pending

Report Number I2019-1

Investigation of Improper Activities by a State Agency and Its Employees: A Director Committed Gross Misconduct When She Repeatedly Violated Merit-Based Employment Principles and Attempted to Retaliate Against Suspected Whistleblowers (March 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. Given the totality of the director’s improper conduct, the oversight agency should work with the Governor’s office to take appropriate steps to ensure that the director, and any other individual who may occupy her position, cannot take similar actions.	State of California	Fully Implemented
2. The oversight agency should require the director, the HR chief, and the senior staff member to undergo CalHR or State Personnel Board (SPB) training on the requirements for making good faith appointments.	State of California	Partially Implemented
3. The oversight agency should ensure that the department strengthens its nepotism policy so that it prohibits employees with personal relationships from having any involvement in the selection, appointment, promotion, retention, supervision, and discipline of one another.	State of California	Fully Implemented
4. The oversight agency should discipline the director’s daughter for her improper activities and document the actions in her official personnel file.	State of California	Fully Implemented

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5. The oversight agency should collect \$129,329 from the director's daughter for her fraudulent claims of time worked.	State of California	Partially Implemented
6. The oversight agency should suspend the director's daughter's telecommuting agreement.	State of California	Resolved
7. The oversight agency should require the IT manager and the new supervisor to attend external training related to the proper supervision of staff and, in particular, of staff who work remotely.	State of California	Resolved
8. The oversight agency should require the director, IT manager, and the new supervisor to undergo training by CalHR related to the proper procedures to formalize and manage reasonable accommodations.	State of California	Fully Implemented
9. The oversight agency should ensure that all staff who are currently permitted to telecommute full time have the proper documentation and justification on file and require that telecommuting agreements be reevaluated annually.	State of California	Fully Implemented
10. Given the totality of the director's improper conduct, the oversight agency should work with the Governor's office to take appropriate steps to ensure that the director, and any other individual who may occupy her position, cannot take similar actions. (Duplicate of Recommendation 1)	State of California	Fully Implemented
11. The oversight agency should require the director, HR chief, and the senior staff member to undergo CalHR or SPB training on the requirements for making good-faith appointments, permissible reinstatements, leaves of absences, and pay differentials.	State of California	Partially Implemented
12. Given the totality of the director's improper conduct, the oversight agency should work with the Governor's office to take appropriate steps to ensure that the director, and any other individual who may occupy her position, cannot take similar actions. (Duplicate of Recommendation 1)	State of California	Fully Implemented

Report Number I2019-2

Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. The California Department of Tax and Fee Administration (CDTFA) should recover overpayments or adjust leave balances for the 25 exempt employees that this report identifies.	California Department of Tax and Fee Administration	Fully Implemented
2. CDTFA should review attendance records for these 25 exempt employees to determine whether the State owes them any holiday credits or other leave credits because the employees may have unnecessarily charged leave time on days that they were scheduled to be off.	California Department of Tax and Fee Administration	Fully Implemented
3. CDTFA should survey or otherwise determine leave use for all exempt employees who worked alternate schedules during the past three years to ascertain whether and by how much those employees were overpaid and to recover any overpayments as state law requires.	California Department of Tax and Fee Administration	Fully Implemented
21. The State Controller's Office (SCO) should immediately recover overpayments made to the employee or adjust her leave balances by 23 hours to account for her missed work time.	State Controller's Office	Fully Implemented
22. By April 2019, the SCO should review attendance for the employee for the time period that she worked an alternate schedule to determine whether she owes the State any additional hours as a result of informally switching her regular day off (RDO). If she does, the SCO should recover any overpayments or adjust her leave balances accordingly.	State Controller's Office	Partially Implemented
23. By June 2019, the SCO should review the attendance records of the manager's other staff to determine whether the other employees also failed to account for any missed work time.	State Controller's Office	Partially Implemented
24. The SCO should determine whether other managers or supervisors at the SCO also allowed employees to informally switch their RDOs. If so, the SCO should review the attendance records for the relevant employees to verify that they accurately recorded their time off and hours worked. To the extent that the SCO determines other employees improperly accounted for their time, the SCO should recover any overpayments or adjust their leave balances accordingly.	State Controller's Office	Partially Implemented

Report Number I2019-3

Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Travel Payments, Improper Promotion and Hiring Practices, and Misuse of State Resources (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
16. The Department of Business Oversight (Business Oversight) should ensure that it collects the salary the employee improperly received during her unlawful tenure as an analyst.	Department of Business Oversight	Fully Implemented
17. Business Oversight should take appropriate corrective or disciplinary action against the employee for her dishonesty during her interview with investigators.	Department of Business Oversight	Fully Implemented

Report Number 2018-611

Gaps in Oversight Contribute to Weaknesses in the State's Information Security (July 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To strengthen the information security practices of nonreporting entities, the Legislature should amend state law to require all nonreporting entities to adopt information security standards comparable to those in Chapter 5300 of the State Administrative Manual.	Legislature	Legislation Proposed But Not Enacted
2. To strengthen the information security practices of nonreporting entities, the Legislature should amend state law to require all nonreporting entities to obtain or perform comprehensive information security assessments no less frequently than every three years to determine compliance with the entirety of their adopted information security standards.	Legislature	Legislation Proposed But Not Enacted
3. To strengthen the information security practices of nonreporting entities, the Legislature should amend state law to require all nonreporting entities to confidentially submit certifications of their compliance with their adopted standards to the Assembly Privacy and Consumer Protection Committee and, if applicable, to confidentially submit corrective action plans to address any outstanding deficiencies.	Legislature	Legislation Proposed But Not Enacted

Report Number 2018-133

Fallen Leaf Lake Community Services District: Its Billing Practices and Small Electorate Jeopardize Its Ability to Provide Services (July 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that the Fallen Leaf Lake Community Services District (Fallen Leaf Lake) has an electorate of sufficient size from which it can elect members to its board, the Legislature should enact legislation to allow landowners and holders of Forest Service permits within Fallen Leaf Lake, along with otherwise domiciled registered voters in Fallen Leaf Lake, to vote on district matters and serve on the board.	Legislature	Legislation Proposed But Not Enacted
2. To help voters in special districts elect full-size boards of directors and to help special district boards avoid quorum issues and service disruptions, the Legislature should amend state law to require a local agency formation commission to assess whether an electorate is of sufficient size when it considers creating or modifying a special district.	Legislature	No Action Taken
6. To ensure that Fallen Leaf Lake complies with the reimbursement terms of the fire agreement and does not claim excessive reimbursement amounts, the Fallen Leaf Lake board, by September 15, 2019, should create and implement a policy governing the reimbursement rate the fire chief claims for paid and recruit firefighters who participate on strike team assignments under the fire agreement. Additionally, the Fallen Leaf Lake board should review and approve the annual salary form before the fire chief submits it to the California Office of Emergency Services (Cal OES).	Fallen Leaf Lake Community Services District	Resolved

7. To rectify the excessive reimbursement amounts it received for strike team assignments, Fallen Leaf Lake should, by December 31, 2019, develop and implement a plan for returning to the paying agencies the excessive reimbursements it received for 2016 through 2018.	Fallen Leaf Lake Community Services District	Pending
8. To rectify the excessive reimbursement amounts it received for strike team assignments, Fallen Leaf Lake should, by December 31, 2019, work with Cal OES to identify the amounts of excess reimbursements Fallen Leaf Lake received for 2013 through 2015 and then develop and implement a plan for returning those amounts to the paying agency.	Fallen Leaf Lake Community Services District	Pending
9. To ensure that it complies with all applicable labor and wage laws, Fallen Leaf Lake should, by September 15, 2019, seek advice from appropriate experts, such as legal counsel and tax advisors, regarding the proper characterization and compensation of its recruit firefighters. It should develop and implement a policy in this area that meets all applicable requirements.	Fallen Leaf Lake Community Services District	Fully Implemented
10. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, Fallen Leaf Lake should, by December 31, 2019, monitor the financial risks it may face in the future, forecast their impact on its finances and budget, and plan and implement appropriate changes to its budget as necessary throughout the fiscal year.	Fallen Leaf Lake Community Services District	Pending
11. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, Fallen Leaf Lake should, by December 31, 2019, limit the extent to which it relies on volatile revenue sources to balance its budget.	Fallen Leaf Lake Community Services District	Pending
12. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, Fallen Leaf Lake should, by December 31, 2019, develop and implement a budget plan that realistically estimates changes in revenues and expenditures, and identifies approaches to address such changes.	Fallen Leaf Lake Community Services District	Fully Implemented
13. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, Fallen Leaf Lake should, by December 31, 2019, develop a five-year forecast of estimated revenues and expenditures and a plan to guide its decisions and actions in the event of fluctuations.	Fallen Leaf Lake Community Services District	Pending

Report Number 2019-106

Workers' Compensation Insurance: Some State Agencies Are Paying Millions of Dollars More Than Necessary to Provide Benefits to Their Employees (November 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that all state agencies provide workers' compensation in the most cost-effective manner, CalHR should provide each agency that purchases workers' compensation insurance with a cost-benefit analysis every five years that compares the cost of purchasing this insurance through State Fund with the cost of obtaining coverage through the master agreement. It should begin providing these analyses to state agencies no later than six months after the Legislature gives it authority to request the necessary information from these agencies.	California Department of Human Resources	Fully Implemented
2. To ensure that state agencies have adequate time to review settlement requests and provide settlement authority, the State Compensation Insurance Fund (State Fund) should create and follow a policy by May 2020 to provide settlement authorization requests to agencies at least 30 days before settlement conferences.	State Compensation Insurance Fund	Fully Implemented
3. To ensure CalHR has the data necessary to compare insurance and master agreement costs for agencies using State Fund insurance policies, the Legislature should give CalHR the authority to obtain that information.	Legislature	No Action Taken

Report Number 2019-103

California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters (December 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
2. To best prepare to protect and care for people with access and functional needs, the county should revise its emergency plans by following the best practices that we included in our report. The county should begin implementing these practices as soon as possible. By no later than March 2020, the county should develop a schedule for completing updates to its emergency plans.	Butte County	*
3. To best prepare to protect and care for people with access and functional needs, the county should revise its emergency plans by following the best practices that we included in our report. The county should begin implementing these practices as soon as possible. By no later than March 2020, the county should develop a schedule for completing updates to its emergency plans.	Sonoma County	*
4. To best prepare to protect and care for people with access and functional needs, the county should revise its emergency plans by following the best practices that we included in our report. The county should begin implementing these practices as soon as possible. By no later than March 2020, the county should develop a schedule for completing updates to its emergency plans.	Ventura County	Partially Implemented
5. To ensure that the county maintains updated emergency plans that are consistent with current best practices, the county should adopt ordinances establishing requirements for the frequency with which the county must update its emergency plans and should set that frequency at no greater than five years.	Butte County	*
6. To ensure that the county maintains updated emergency plans that are consistent with current best practices, the county should adopt ordinances establishing requirements for the frequency with which the county must update its emergency plans and should set that frequency at no greater than five years.	Sonoma County	Fully Implemented
7. To ensure that the county maintains updated emergency plans that are consistent with current best practices, the county should adopt ordinances establishing requirements for the frequency with which the county must update its emergency plans and should set that frequency at no greater than five years.	Ventura County	Pending
8. To ensure that the county's emergency planning efforts more fully account for people with access and functional needs in the future, the county should adopt county ordinances that require the county's emergency managers to do the following during each update to the county's emergency plans: <ul style="list-style-type: none"> • When planning to protect people with access and functional needs, adhere to the best practices and guidance that the Federal Emergency Management Agency (FEMA), Cal OES, and other relevant authorities have issued. • Report publicly to the boards of supervisors during emergency planning about the steps they have taken to address access and functional needs. • Consult periodically with a committee of community groups that represent people with a variety of access and functional needs. Further, the county should require that representatives of the community group committees present to the board of supervisors their review of the adequacy of the emergency plans. 	Butte County	*

<p>9. To ensure that the county's emergency planning efforts more fully account for people with access and functional needs in the future, the county should adopt county ordinances that require the county's emergency managers to do the following during each update to the county's emergency plans:</p> <ul style="list-style-type: none"> • When planning to protect people with access and functional needs, adhere to the best practices and guidance that FEMA, Cal OES, and other relevant authorities have issued. • Report publicly to the boards of supervisors during emergency planning about the steps they have taken to address access and functional needs. • Consult periodically with a committee of community groups that represent people with a variety of access and functional needs. Further, the county should require that representatives of the community group committees present to the board of supervisors their review of the adequacy of the emergency plans. 	Sonoma County	*
<p>10. To ensure that the county's emergency planning efforts more fully account for people with access and functional needs in the future, the county should adopt county ordinances that require the county's emergency managers to do the following during each update to the county's emergency plans:</p> <ul style="list-style-type: none"> • When planning to protect people with access and functional needs, adhere to the best practices and guidance that FEMA, Cal OES, and other relevant authorities have issued. • Report publicly to the boards of supervisors during emergency planning about the steps they have taken to address access and functional needs. • Consult periodically with a committee of community groups that represent people with a variety of access and functional needs. Further, the county should require that representatives of the community group committees present to the board of supervisors their review of the adequacy of the emergency plans. 	Ventura County	Pending

Report Number 2019-112

California State Lottery: The Lottery Has Not Ensured That It Maximizes Funding for Education (February 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>5. To ensure that the California State Lottery (Lottery) is subject to oversight of its procurement practices, the Legislature should amend the Lottery Act to direct the SCO to conduct audits of the Lottery's procurement process at least once every three years.</p>	Legislature	No Action Taken
<p>8. To ensure effective oversight of the Lottery, the SCO should immediately begin taking steps to improve its audits of the Lottery by doing the following:</p> <ul style="list-style-type: none"> • Develop and follow procedures that ensure that objections to audit findings are addressed by the audit team that worked on the audit. The procedures should provide the audit team sufficient time to interact directly with the Lottery about its objections and should direct the audit team to fully document its rationale for making any adjustments to the audit's findings before the audit report is published. • Revise its risk assessment of the Lottery to include issues of efficiency and effectiveness of the Lottery's operations. • Select high-risk areas of the Lottery's operations and conduct performance audits to assess the effectiveness and efficiency of those areas. In all audits of the Lottery, consider how the audit findings relate to the Lottery's purpose of providing education with the maximum possible funding. 	State Controller's Office	Pending

Report Number I2020-1

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (April 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
8. CalVet should determine the best option to recoup whatever funds it can of the nearly \$38,000 it spent on the equipment, such as submitting it to DGSs' state surplus property auction.	Department of Veterans Affairs	Fully Implemented
9. CalVet should train receiving staff at the home on applicable contracting manual requirements for the receipt of purchased goods.	Department of Veterans Affairs	Fully Implemented
10. CalVet should determine whether the home needs a bedbug oven and, if so, ensure that it is properly stored in accordance with its specifications.	Department of Veterans Affairs	Fully Implemented
14. DGS should recoup or correct all overpayments made to the employees we determined to have taken inappropriate bereavement leave.	Department of General Services	Fully Implemented
19. DGS should notify all employees of bereavement leave requirements and where they can find additional information specific to bereavement leave.	Department of General Services	Fully Implemented
24. DGS should remind supervisors of their responsibilities to ensure that employees charge leave properly, including bereavement leave, and to not allow employees to exceed the allowable limits that the bargaining agreements and state law provide.	Department of General Services	Fully Implemented
26. To address inconsistent bereavement leave policies, CalHR should revise its policy to mirror the requirements of Government Code section 19859.3, which requires unrepresented employees to submit substantiation for each leave request.	California Department of Human Resources	Partially Implemented
28. To ensure that represented employees properly claim bereavement leave, CalHR should work with labor unions to change the bargaining agreements' provision to require represented employees to submit substantiation for each claim of bereavement leave as state law requires for unrepresented employees. In addition, the Legislature should require any represented employees who use bereavement leave to submit substantiation for each leave request.	California Department of Human Resources	Partially Implemented
29. To prevent further misuse of bereavement leave, CalHR should proactively issue guidance to all state entities reminding them of the bereavement leave requirements and how they differ between represented and unrepresented employees.	California Department of Human Resources	Partially Implemented
44. The Franchise Tax Board (FTB) should require the administrator to repay the State for the three days that she reported working but did not work.	Franchise Tax Board	Fully Implemented
45. The FTB should ensure that FTB staff members who telework have an approved telework agreement on file and follow all the requirements set forth in the agreement, including pre-approval on telework days, if required.	Franchise Tax Board	Fully Implemented
46. The FTB should ensure that managerial employees know the work schedules of their staff members and require those staff members to adhere to their expected work schedules.	Franchise Tax Board	Fully Implemented

Report Number I2020-0027

Board of Registered Nursing: Executives Violated State Law When They Falsified Data to Deceive the State Auditor's Office (June 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. Within 90 days, the Board of Registered Nursing (BRN) should take appropriate corrective action against Executives B and C, and consider placing a notice of the investigation in Executive A's personnel file, as that individual has left BRN.	Board of Registered Nursing	Fully Implemented
2. Within 30 days, BRN should reassess investigator caseloads and determine the maximum number of cases that investigators should be assigned based on clear criteria.	Board of Registered Nursing	Fully Implemented
3. Within 90 days, BRN should work with the audit team to develop a satisfactory approach for fully implementing the 2016 audit recommendation.	Board of Registered Nursing	Partially Implemented

Report Number 2019-120**Board of Registered Nursing: It Has Failed to Use Sufficient Information When Considering Enrollment Decisions for New and Existing Nursing Programs (July 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To better ensure that California has an appropriate number of nurses in the future, BRN should do the following by January 1, 2021: revise the scope of work of its contract for workforce forecasting services to direct the contractor to incorporate regional analyses.	Board of Registered Nursing	Pending
2. To better ensure that California has an appropriate number of nurses in the future, BRN should do the following by January 1, 2021: ensure that the governing board's enrollment decisions and other actions adequately take into consideration the regional analyses in BRN's future workforce forecasts. Specifically, it should amend its policies to require that when its staff present information to the education committee and the governing board to inform them on pending enrollment decisions, staff should include relevant information related to BRN's most recent forecast of the nursing workforce.	Board of Registered Nursing	*
3. To ensure that nursing education staff members provide complete information to the governing board when it is considering enrollment decisions, by January 1, 2021, BRN should establish in policy the specific information that its staff should present to the education committee and governing board, including data about clinical facilities that nursing programs use for placements, the content areas for which the programs use those facilities, and the total number of available placement slots and the risk of clinical displacements at the facilities.	Board of Registered Nursing	*
4. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: update its clinical facility approval form to capture annual capacity estimates from clinical facilities, as well as annual clinical placement needs of programs.	Board of Registered Nursing	*
5. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: revise its regulations to require nursing programs to report any changes they make to their use of clinical facilities within 90 days of making a change and report annually if the program has made no changes.	Board of Registered Nursing	*
6. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: compile and aggregate the information from the facility approval forms into a database and take reasonable steps to ensure that the information is accurate and current.	Board of Registered Nursing	*
7. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: annually publish clinical capacity information on its website for public use.	Board of Registered Nursing	*
8. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: immediately discontinue its practice of having nursing programs seek statements of support or opposition from neighboring nursing programs when considering requests for new programs or increased enrollment at existing programs.	Board of Registered Nursing	Fully Implemented
9. To identify additional facilities that might offer clinical placement slots, by October 1, 2021, and annually thereafter, BRN should compare its nursing program database with the Office of Statewide Health Planning and Development's list of health care facilities. BRN should share the results of its comparison with nursing programs by publishing this information on its website.	Board of Registered Nursing	*
10. To better inform stakeholders and the governing board's decision making, the Legislature should amend state law to do the following: require BRN to incorporate regional forecasts into its biennial analyses of the nursing workforce.	Legislature	No Action Taken

11. To better inform stakeholders and the governing board's decision making, the Legislature should amend state law to do the following: require BRN to develop a plan to address regional areas of shortage identified by its nursing workforce forecast. BRN's plan should include identifying additional facilities that might offer clinical placement slots.	Legislature	No Action Taken
12. As part of BRN's sunset review in 2021, the Legislature should consider whether the State would be better served by having BRN revise its regulations to leverage portions of the accreditors' reviews to reduce duplication and more efficiently use state resources. For example, it could consider restructuring continuing approval requirements for nursing programs that are accredited and maintain certain high performance standards for consecutive years (for example, licensure exam pass rates, program completion rates, and job placement rates). Additionally, the Legislature should consider whether and how BRN could coordinate its reviews with accreditors to increase efficiency.	Legislature	No Action Taken
13. To ensure that BRN and stakeholders have an understanding of clinical placement capacity in California, the Legislature should amend state law to require BRN to annually collect, analyze, and report information related to the number of clinical placement slots that are available and the location of those clinical placement slots within the State.	Legislature	No Action Taken

Report Number 2019-111

Mobile Home Park Inspections: The Department of Housing and Community Development Must Improve Its Inspection Processes to Better Protect Park Residents (April 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To reduce the risk of unidentified health and safety violations, the Department of Housing and Community Development (HCD) should by January 2021 use its existing authority to develop written policies and procedures for selecting parks for its park inspections that consider for all parks the number and severity of recent complaints as well as the length of time since HCD conducted any type of park visit.	Department of Housing and Community Development	Fully Implemented
2. To reduce health and safety risks in parks, HCD should by September 2020 develop written guidance that specifies what constitutes a field monitoring visit, how inspectors should choose parks for field monitoring, and how inspectors will document these visits.	Department of Housing and Community Development	Fully Implemented
3. To reduce health and safety risks in parks, HCD should by September 2020 document facility IDs and dates for all inspections and field monitoring visits in the Codes and Standards Automated System (CSAS) so that staff can readily determine the length of time since each park's last inspection or field monitoring visit and the type of inspection or visit that HCD conducted.	Department of Housing and Community Development	Partially Implemented
4. To improve consistency in inspections, HCD should by July 2021 develop and implement procedures to specify the factors that inspectors should consider when deciding whether to cite common types of violations.	Department of Housing and Community Development	Pending
5. To improve consistency in inspections, HCD should by July 2021 develop and implement procedures to implement and begin providing periodic refresher training to its inspectors to reinforce inspection policies.	Department of Housing and Community Development	Pending
6. To improve consistency in inspections, HCD should by July 2021 develop and implement procedures to require a secondary review of a selection of inspection reports to ensure that staff members follow key legal and HCD policy requirements. These procedures should specify how often secondary reviewers will review reports, how many reports they will review, what to look for during these reviews, and how to document the secondary review.	Department of Housing and Community Development	Pending
7. To ensure that park owners and residents have sufficient information to understand HCD's inspection process, HCD should by September 2020 establish procedures for promptly mailing notices to park owners and residents and consistently document when it mails notices.	Department of Housing and Community Development	Fully Implemented
8. To ensure that park owners and residents have sufficient information to understand HCD's inspection process, HCD should by September 2020 establish a process to document its reviews of compliance with time frames for mailing required notices.	Department of Housing and Community Development	Fully Implemented

9. To ensure that park owners and residents have sufficient information to understand HCD's inspection process, HCD should by September 2020 establish procedures to ensure that it invites residents to all live preinspection conferences it conducts.	Department of Housing and Community Development	Pending
10. To ensure that complaints alleging potential health and safety violations are inspected in a timely manner, HCD should by September 2020 begin periodically monitoring its compliance with time requirements for conducting complaint inspections.	Department of Housing and Community Development	Fully Implemented
11. To demonstrate that it is making reasonable efforts to consult with complainants before inspectors perform complaint inspections, HCD should by January 2021 develop procedures to require inspectors to document a reasonable number of attempts to contact complainants before conducting the inspection of the complaint.	Department of Housing and Community Development	Pending
12. To demonstrate that it is making reasonable efforts to inform complainants of the results, HCD should by January 2021 develop procedures to require staff to notify complainants in writing of the results of the inspection and document the notification.	Department of Housing and Community Development	Pending
13. To demonstrate that it is making reasonable efforts to notify complainants of options available if their allegations are not health and safety violations or fall outside HCD jurisdiction, HCD should by January 2021 develop procedures to verify that inspectors include information about complainants' right to pursue private civil or other action when applicable.	Department of Housing and Community Development	Pending
14. To ensure that HCD promptly communicates all required information to park owners and residents, HCD should by September 2020 review and revise the notices it issues to ensure that they comply with statutory requirements, such as providing information regarding the right to appeal inspectors' decisions and a list of local agencies that offer home rehabilitation or repair programs.	Department of Housing and Community Development	Fully Implemented
15. To ensure that HCD promptly communicates all required information to park owners and residents, HCD should by September 2020 establish a process to review notifications annually for compliance with any changes in its inspection procedures.	Department of Housing and Community Development	Fully Implemented
16. To ensure that HCD appropriately uses the revenue from fees it collects for the parks program activities only for the fees' intended purposes, HCD should by September 2020 require staff, including inspectors, in the codes and standards division to charge hours that accurately reflect the work they perform.	Department of Housing and Community Development	Fully Implemented
17. To ensure that HCD appropriately tracks the time inspectors spend on each program activity, HCD should by September 2020 rescind the time reporting guidance in the August 2015 memorandum and issue new guidance in accordance with HCD policy. It should then require managers to verify the accuracy of inspector timesheets.	Department of Housing and Community Development	Fully Implemented
18. To ensure that HCD is able to determine its anticipated workload needs, HCD should by September 2020 establish procedures that ensure that staff accurately record each inspector's time spent on program activities in CASAS.	Department of Housing and Community Development	Fully Implemented
19. To prevent misuse of state time and state vehicles by inspectors, HCD should by September 2020 establish a formal process to routinely monitor vehicle usage, including specifics on how and when managers should review inspectors' GPS data, such as information on location and mileage use, to ensure that inspectors use state vehicles and state time only for their official duties.	Department of Housing and Community Development	Fully Implemented
20. To ensure that it is aware of any potential conflicts of interest that its inspectors may have, HCD should by September 2020 develop procedures to review the annual and assuming-position Form 700s of all inspectors with reportable financial interests to identify potential conflicts of interest.	Department of Housing and Community Development	Pending
21. To ensure that it is aware of any potential conflicts of interest that its inspectors may have, HCD should by September 2020 develop procedures to ensure that staff promptly notify the Form 700 filing officer of all inspectors hired or leaving HCD employment.	Department of Housing and Community Development	Pending
22. To ensure that it is aware of any potential conflicts of interest that inspectors may have involving real property, HCD should by January 2021 amend its conflict-of-interest code to require inspectors to disclose financial interests in real property.	Department of Housing and Community Development	Pending

23. To ensure that it complies with state law regarding reporting requirements for Form 700s, by August 2020 HCD should notify inspectors with missing Form 700s of their responsibility to file and the potential penalties that may be assessed if they fail to do so. HCD should notify the Fair Political Practices Commission about any inspectors who do not submit the forms as required after notification was sent as well as those who should have submitted Form 700s but who cannot be located as of August 2020.	Department of Housing and Community Development	Pending
24. To demonstrate that it appropriately addresses all complaints alleging inspector misconduct, HCD should by September 2020 establish policies to document all complaints against inspectors and the steps it takes to address those complaints.	Department of Housing and Community Development	Fully Implemented
25. To demonstrate that it appropriately addresses all complaints alleging inspector misconduct, HCD should by September 2020 refer all complaints against inspectors alleging misconduct to its equal employment opportunity officer or other individual specified in policy.	Department of Housing and Community Development	Fully Implemented
26. To ensure that HCD evaluates local enforcement agency oversight of mobile home parks effectively, by January 2021 HCD should continue its efforts to finalize its policies and procedures for evaluating local enforcement agencies and ensure that staff members follow its procedures for handling complaints it forwards to those local enforcement agencies.	Department of Housing and Community Development	Pending
27. To ensure that HCD evaluates local enforcement agency oversight of mobile home parks effectively, by January 2021 HCD should develop a formalized schedule to evaluate an adequate number of local enforcement agencies each year. HCD could establish a risk-based approach for selecting local enforcement agencies to evaluate.	Department of Housing and Community Development	Pending
28. To ensure that HCD evaluates local enforcement agency oversight of mobile home parks effectively, by January 2021 HCD should develop formal training for its inspectors in the use of its inspection checklist when conducting local enforcement agency evaluations.	Department of Housing and Community Development	Pending

Report Number I2020-2

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (October 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
14. Within 60 days, CalVet should work with the Governor's Office to take corrective action against the senior executive for his decisions related to the improper emergency justifications.	Department of Veterans Affairs	Fully Implemented
15. Within 60 days, CalVet should request that DGS provide training to the senior executive, the Homes Division's management, and the veteran homes' management regarding the appropriate use of emergency exceptions for contracts.	Department of Veterans Affairs	Fully Implemented
16. Within 60 days, CalVet should implement written procedures within the emergency justification approval process to require (1) an evaluation of whether another procurement option is viable for each proposed emergency justification request and (2) a legal review of whether the situation described in the justification meets the elements of an emergency as defined by state law.	Department of Veterans Affairs	Fully Implemented
20. The department for which the attorney worked should document in the attorney's personnel file that he was under investigation for misuse of state time and resources when he retired.	California Business, Consumer Services and Housing Agency	Pending
27. FTB should take appropriate corrective or disciplinary action against the staff trainer for improperly reporting hours worked and misusing her state-issued computer.	Franchise Tax Board	Fully Implemented
28. FTB should recover overpayments made to the staff trainer or adjust the staff trainer's leave balances to account for the missed work time.	Franchise Tax Board	Partially Implemented

Report Number 2020-108**California's Housing Agencies: The State Must Overhaul Its Approach to Affordable Housing Development to Help Relieve Millions of Californians' Burdensome Housing Costs (November 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that the State can identify the extent to which its financial resources are supporting its mission to provide a home for all Californians, the Legislature should require HCD to prepare an annual addendum to the State's housing plan and report to the Legislature, beginning January 2022. The addendum should include up-to-date information and identify the following:</p> <ul style="list-style-type: none"> • All financial resources for each housing agency for the development of affordable housing. • The number of affordable units those resources are expected to build annually compared to the annual units needed, including units for individuals experiencing homelessness, those with special needs, seniors, and farmworkers. • The amount of financial resources the State will need to obtain from other sources, such as federal, local, and private sources, to meet the remaining gap in needed units. • Where the State's financial resources will have the most impact based on geographic distribution, population, and indicators of need. • Outcomes to measure how well the State is maximizing the impact of its financial resources to meet the annual units needed, including measuring whether it has reduced cost burden and overcrowding, and increased housing availability. 	Legislature	†
<p>2. To ensure that the State has sufficient data to determine how much affordable housing it has supported and to maximize the impact of its funds, the Legislature should require HCD to develop the housing data strategy component of its housing plan with input from the California Tax Credit Allocation Committee (Tax Committee) and the California Housing Finance Agency (CalHFA). At a minimum, the housing data strategy should include the following:</p> <ul style="list-style-type: none"> • A strategy for assigning a unique identifier to state-funded affordable housing projects so that multiple funding sources can be tracked for each project, such as all agencies using a single application process for multifamily housing programs. • An evaluation of data priorities to measure the distribution and impact of state-awarded funds for affordable housing, such as number of applications, type and amount of funding awarded, number of units created, and project location. 	Legislature	†
<p>3. To ensure that the State awards financial resources for housing in a more timely and efficient manner, the Legislature should create a workgroup including HCD, the Tax Committee, CalHFA, and other industry representatives such as private lenders and developers, and require it to do the following:</p> <ul style="list-style-type: none"> • Develop consistent program requirements for determining eligibility for awarding financial resources to multifamily housing projects, to the extent feasible. • Align application deadlines for multifamily housing programs. • Design the requirements and deadlines to best accomplish the goals outlined in the state housing plan and addendum, with the intent to maximize affordable housing built and to remove administrative barriers. • Update their respective regulations to reference the new program requirements and deadlines. 	Legislature	†
<p>4. To reduce administrative redundancy and streamline a portion of the funding process, the Legislature should eliminate the California Debt Limit Allocation Committee and transfer its responsibilities to the Tax Committee, including reviewing applications and allocating bond resources. To ensure a thorough application review process, the Legislature should also require the Tax Committee to develop a sufficient quality control process for reviewing applications for bond resources, including multiple levels of review.</p>	Legislature	†

<p>5. To ensure that the allocation of bonds aligns with the State's housing priorities and that its awards process is sufficiently transparent, the Tax Committee should, by May 2021, establish regulations to do the following:</p> <ul style="list-style-type: none"> • Consistently allocate bonds based on factors including demand for bond resources, use of previously allocated bonds, documented legislative priorities, and risk of allocated bonds being lost. • Document and disclose annually in its public meetings and on its website the extent of any bonds lost, the purpose for which the bonds were allocated, and the rationale for the allocation. 	<p>California Tax Credit Allocation Committee</p>	<p>†</p>
<p>6. To ensure that tax credit awards are targeted to areas that require the most support from the State to finance affordable housing, the Tax Committee should immediately identify areas from which it has not received applications or areas with fewer awards per population and use that information to inform regulatory changes to attract more affordable housing developers to those areas.</p>	<p>California Tax Credit Allocation Committee</p>	<p>†</p>
<p>7. To help ensure that all local jurisdictions mitigate key barriers to affordable housing in the near term, the Legislature should amend state law to do the following:</p> <ul style="list-style-type: none"> • Increase the existing default densities for affordable housing, currently set at up to 30 units per acre, to a level that ensures that local jurisdictions make every reasonable effort to accommodate needed affordable housing units on sites they identify in their housing plans. Because other standards, such as maximum building height, can also limit density, the Legislature should also require that local jurisdictions' development standards allow developers to build the densities that jurisdictions specify for each potential affordable housing site in their housing plans. • Require that local jurisdictions allow a streamlined review process with limited discretionary action for affordable housing projects on a site that a local jurisdiction has identified in its housing plan to accommodate affordable housing units. 	<p>Legislature</p>	<p>†</p>
<p>8. To ensure that local jurisdictions make sufficient efforts to facilitate the development of needed affordable housing in the long term, the Legislature should require HCD to develop and submit to the Legislature specific and objective standards—for example, a maximum number of parking spaces required per housing unit—for how local jurisdictions can mitigate barriers to lower-income housing development across all the potential barriers they control, such as zoning and parking. HCD should tailor these standards to ensure that local jurisdictions implementing them have made it feasible for developers to build the housing necessary to meet lower-income housing goals. The Legislature should also require that HCD consult with local jurisdictions; regional governments; and affordable housing developers, advocates, and researchers in determining these standards. The Legislature should consider this information when developing legislation to mitigate additional affordable housing barriers: for instance, it could require local jurisdictions to adopt the standards for all potential affordable housing sites in their housing plans unless they provide reasonable justifications for using different standards.</p>	<p>Legislature</p>	<p>†</p>
<p>9. To facilitate timely and needed affordable housing development in local jurisdictions that are not approving it, the Legislature should amend state law and consider the constitutionality of establishing an effective appeals process for developers of affordable housing projects. For example, it could consider doing the following:</p> <ul style="list-style-type: none"> • Create an appeals board within HCD to resolve disputes over affordable housing projects in a timely and fair manner. The Legislature should specify that the appeals board include at least one representative from local jurisdictions. • Allow a developer of an affordable housing project to appeal to the appeals board if the local jurisdiction in which the developer has proposed the project is not on track to provide its needed lower-income units, if the project would contribute significantly to the local jurisdiction meeting that need, and if the local jurisdiction has unreasonably denied or delayed the project. • Require the appeals board to render decisions on appeals in a timely manner and to approve an appeal for a project if it meets the criteria above and is consistent with state and local standards. • Specify parameters for any subsequent litigation that challenges or enforces the state appeals board's decisions so that these decisions are enforceable and developers of affordable projects meeting reasonable standards can build as soon as is feasible. 	<p>Legislature</p>	<p>†</p>

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10. To better leverage local and private resources and develop more affordable housing, the Legislature should consider amending state law to award a significant amount of nonhousing or flexible funds, such as existing transportation funds, to local jurisdictions based on the number of lower-income housing units they have approved relative to their needs allocation.	Legislature	†
11. To ensure that all local jurisdictions make sufficient efforts to provide affordable housing, HCD should, by June 2021, develop and implement procedures for actively monitoring local jurisdictions that are not on track to provide the needed lower-income housing units included in their housing plans. Specifically, HCD should identify local jurisdictions with severe underdevelopment of affordable housing and indications of high need for that housing, and it should initiate reviews of those local jurisdictions that include steps to identify why they are not developing needed affordable housing. HCD should then provide technical assistance or take enforcement actions as necessary to help resolve any issues it identifies.	Department of Housing and Community Development	†
12. To ensure stronger enforcement that encourages project owners to keep housing affordable and habitable, the Tax Committee should amend its regulations to take more meaningful disciplinary action against housing project owners that show patterns of noncompliance across multiple inspections. These changes may include but are not limited to the following actions: <ul style="list-style-type: none"> • Develop clearer guidance for penalizing project owners who have a history of noncompliance when applying for tax credits for future projects; the guidance should establish the specific conditions that would warrant imposing penalties on a housing project. • Include in its regulations procedures for imposing fines and change guidance to permit the committee to impose fines if a housing project shows a pattern of certain types of noncompliance, regardless of whether the noncompliance is corrected during the correction period. 	California Tax Credit Allocation Committee	†
13. To ensure that it complies with federal law, the Tax Committee should report all instances of noncompliance to the IRS unless federal law or guidance provides an exception.	California Tax Credit Allocation Committee	†

* As of December 31, 2020, the entity has not provided a response to the California State Auditor (State Auditor) or the State Auditor has not assessed the entity's response.

† The status of recommendations for audits issued between late October and December 2020 is based on the entities' initial response, which is included in the original audit report, available on the State Auditor's website: www.auditor.ca.gov.

Senate Budget & Fiscal Review Subcommittee 5 on Corrections, Public Safety, Judiciary, Labor and Transportation

Report Number 2018-301

Judicial Branch Procurement: Some Superior Courts Generally Followed Requirements but Could Improve Their Procurement Practices (January 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. The County of Santa Clara Superior Court (Santa Clara court) should ensure that it supports all payments with a contract or purchase order that clearly states the terms and pricing for any goods or services received. The court should also ensure that it competitively awards its contracts as appropriate and that it properly documents its fair and reasonable pricing determinations, including those for applicable leveraged agreements.	Superior Court of California, County of Santa Clara	Fully Implemented
2. The County of Los Angeles Superior Court (Los Angeles court) should ensure that it documents best value in its procurement files when selecting vendors from leveraged procurement agreements.	Superior Court of California, County of Los Angeles	Resolved
3. The County of Monterey Superior Court (Monterey court) should ensure that it documents fair and reasonable pricing from vendors in its procurement files.	Superior Court of California, County of Monterey	Fully Implemented
4. The County of Imperial Superior Court (Imperial court) should ensure that it documents its justifications and approvals for using noncompetitive procurements.	Superior Court of California, County of Imperial	Fully Implemented
5. The County of Santa Barbara Superior Court (Santa Barbara court) should ensure that it documents its justifications and approvals for using noncompetitive procurements.	Superior Court of California, County of Santa Barbara	Fully Implemented
6. The Monterey court should revise its guidance regarding invoice approval limits to include a description of circumstances under which it will allow exceptions to such limits, and it should inform court staff of the revisions.	Superior Court of California, County of Monterey	Fully Implemented
7. The Santa Clara court should establish and implement procedures to ensure that adequate separation of duties exists for procurement. These procedures should specifically prevent a single individual from both approving an invoice's amount and then also authorizing its payment.	Superior Court of California, County of Santa Clara	Fully Implemented
8. To ensure the appropriateness of every payment, the Imperial court should require all invoices to receive approval before it processes their payment.	Superior Court of California, County of Imperial	Fully Implemented
9. The Santa Barbara court should reinstate its previous requirement that staff submit packing slips or receipts before its payment of invoices.	Superior Court of California, County of Santa Barbara	Fully Implemented
10. The Santa Clara court should ensure that its staff abide by the judicial contracting manual's purchase card transaction limits, or it should document an alternative transaction limit in its local contracting manual.	Superior Court of California, County of Santa Clara	Fully Implemented
11. The Imperial court should document its alternative purchase card procedures regarding transaction limits in its local manual.	Superior Court of California, County of Imperial	Fully Implemented
12. The Santa Barbara court should document its alternative purchase card procedures regarding transaction limits in its local manual.	Superior Court of California, County of Santa Barbara	Fully Implemented

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Report Number 2018-113**California Department of Corrections and Rehabilitation: Several Poor Administrative Practices Have Hindered Reductions in Recidivism and Denied Inmates Access to In-Prison Rehabilitation Programs (January 2019)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that the California Department of Corrections and Rehabilitation (CDCR) has reliable tools for assessing the needs of its inmate population, it should validate the Correctional Offender Management Profiling for Alternative Sanctions assessment and California Static Risk Assessment by January 2020 and revalidate all of its assessment tools at least every five years.	Department of Corrections and Rehabilitation	Pending
2. To ensure that CDCR is able to discover and prioritize the most effective cognitive behavioral therapy (CBT) rehabilitation curricula, it should begin using its ability to record the individual CBT curricula inmates receive, and then use this information in an analysis of its rehabilitation programs in 2020.	Department of Corrections and Rehabilitation	Partially Implemented
3. To ensure that its CBT classes are effective at reducing recidivism, CDCR should amend its CBT contracts to require vendors to teach only evidence-based curricula as designated by Pew and should provide adequate oversight, including implementing University of California, Irvine's (UC Irvine) contract compliance recommendations, to ensure that its vendors adhere to this standard by January 2020.	Department of Corrections and Rehabilitation	Fully Implemented
4. To ensure that inmates with the highest risks and needs are wait listed, prioritized, and assigned appropriately, CDCR should require correctional counselors to place inmates onto waiting lists once they have five years or less on their sentences.	Department of Corrections and Rehabilitation	Fully Implemented
5. To ensure that inmates with the highest risks and needs are wait listed, prioritized, and assigned appropriately, CDCR should update its waiting list system to prioritize inmates with rehabilitative needs and risks in its target population.	Department of Corrections and Rehabilitation	Fully Implemented
6. To ensure that inmates with the highest risks and needs are wait listed, prioritized, and assigned appropriately, CDCR should assign inmates to rehabilitation programs in accordance with its policies.	Department of Corrections and Rehabilitation	Fully Implemented
7. To ensure that it can meet the rehabilitation needs of its inmates, CDCR should develop and begin implementing plans to meet its staffing-level goals for rehabilitative programming by January 2020 and should implement a process to continuously update and monitor these goals.	Department of Corrections and Rehabilitation	Fully Implemented
8. To increase the space available for rehabilitation programs, by January 2020 CDCR should analyze and report on its current infrastructure capacity compared to its needs for the programs. The report should include the current space available and the square footage needed. If the report indicates that additional space is necessary, CDCR should work with the Legislature to address those needs.	Department of Corrections and Rehabilitation	Partially Implemented
9. To improve the inmate enrollment rates in the California Prison Industry Authority's (CalPIA) vocational education programs, CalPIA and CDCR should require a CalPIA representative to attend all classification committee meetings at all nine prisons where CalPIA offers vocational education. CDCR should also ensure that it enrolls eligible inmates in CalPIA's vocational programs before filling spots in its own vocational programs. In addition, if the CalPIA recidivism study indicates that CalPIA's vocational programs are better at reducing recidivism than CDCR's vocational programs, CalPIA should request funding from the Legislature to expand its vocational training program.	Department of Corrections and Rehabilitation	Partially Implemented
10. To improve the inmate enrollment rates in CalPIA's vocational education programs, CalPIA and CDCR should require a CalPIA representative to attend all classification committee meetings at all nine prisons where CalPIA offers vocational education. CDCR should also ensure that it enrolls eligible inmates in CalPIA's vocational programs before filling spots in its own vocational programs. In addition, if the CalPIA recidivism study indicates that CalPIA's vocational programs are better at reducing recidivism than CDCR's vocational programs, CalPIA should request funding from the Legislature to expand its vocational training program.	California Prison Industry Authority	Partially Implemented

<p>11. To ensure that CDCR effectively and efficiently allocates resources and reduces recidivism, it should partner with a research organization to conduct a systematic evaluation during fiscal year 2020-21 to determine whether its rehabilitation programs are reducing recidivism and if they are cost-effective. In addition, the external researcher should provide input on the development of performance targets, including recidivism reduction. Depending upon the results of the analysis, CDCR should then eliminate or modify programs that prove ineffective.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>Partially Implemented</p>
<p>12. To ensure that CDCR effectively and efficiently allocates resources and reduces recidivism, it should partner with an external researcher during fiscal year 2020-21 to help it quantify the effect volunteer programs have on inmate outcomes and consider expanding those programs if they prove effective or ceasing them if they are not effective.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>Partially Implemented</p>
<p>13. To ensure that CDCR effectively and efficiently allocates resources and reduces recidivism, it should collaborate with California Rehabilitation Oversight Board (C-ROB) during fiscal year 2019-20 to establish annual targets for reducing recidivism and determining the cost-effectiveness of the programs. CDCR should also request federal grants tied to setting targets for recidivism reduction.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>No Action Taken</p>
<p>14. To ensure that it has reliable tools to measure program fidelity in its CBT programs, CDCR should implement UC Irvine's recommendation by June 2019.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>Fully Implemented</p>
<p>15. To ensure that its vocational training programs are effectively preparing inmates for the workforce upon their release and reducing recidivism, CDCR should collaborate with EDD to track the employment and the industry of employment for former inmates by January 2020.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>Fully Implemented</p>
<p>16. To ensure that CDCR is taking steps to reduce recidivism, C-ROB should monitor whether CDCR is developing appropriate recidivism targets and, in its annual report, should evaluate CDCR's progress toward meeting those targets.</p>	<p>California Rehabilitation Oversight Board</p>	<p>Will Not Implement</p>
<p>17. To ensure that CDCR's rehabilitation programs reduce recidivism, the Legislature should require CDCR to establish performance targets, including ones for reducing recidivism and determining the programs' cost-effectiveness.</p>	<p>Legislature</p>	<p>Legislation Vetoed</p>
<p>18. To ensure that CDCR's rehabilitation programs reduce recidivism, the Legislature should require CDCR to do the following:</p> <ul style="list-style-type: none"> • Partner with external researchers to evaluate the effectiveness of its rehabilitation programs and implement the three-year plan described below. <p>Year One: Fiscal Year 2019-20 CDCR drafts scope of work, selects an external researcher to conduct the analysis, defines what data elements the researchers may require, and creates targets.</p> <p>Year Two: Fiscal Year 2020-21 External researcher conducts recidivism analysis and CDCR develops and begins implementing a corrective action plan.</p> <p>Year Three: Fiscal Year 2021-22 CDCR modifies as necessary and continues implementing its corrective action plan. It also reports to the Legislature and creates new targets and policies given the results of the recidivism analysis. Depending upon the results of the analysis, CDCR eliminates or modifies programs that prove ineffective.</p>	<p>Legislature</p>	<p>Legislation Vetoed</p>
<p>19. To ensure that CDCR's rehabilitation programs reduce recidivism, the Legislature should require CDCR to issue an annual report beginning in fiscal year 2021-22 that shows the percentage reduction in recidivism that can be attributed to the rehabilitation programs.</p>	<p>Legislature</p>	<p>Legislation Introduced</p>
<p>20. To ensure that CDCR and its external researcher conduct a comprehensive analysis of the rehabilitation programs' effect on recidivism, the Legislature should provide authority and funding for C-ROB to monitor the contracting process and provide progress updates to the Legislature in its annual report.</p>	<p>Legislature</p>	<p>No Action Taken</p>

21. To ensure that CDCR remains on track to complete its analysis and develop performance targets, the Legislature should require C-ROB to monitor CDCR's progress in developing appropriate recidivism targets and meeting those targets, and to provide annual updates on CDCR's progress in implementing the three-year plan.	Legislature	No Action Taken
22. To ensure that CDCR and the Employment Development Department can collaborate effectively to track whether inmates that received vocational training found work in a related field after release, the Legislature should amend state law to explicitly allow CDCR to provide inmates' Social Security numbers to the Employment Development Department.	Legislature	No Action Taken

Report Number 2018-114

Disabled Veteran Business Enterprise Program: The Departments of General Services and Veterans Affairs Have Failed to Maximize Participation and to Accurately Measure Program Success (February 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
23. To ensure that disabled veteran business enterprise (DVBE) participation data are reported accurately and consistently, the California Department of Transportation (Caltrans) should implement or strengthen a review process to ensure that DVBE participation amounts entered into its data systems or Financial Information System for California (FI\$Cal) are accurate. This review process should include verification, on a sample basis, of the amounts awarded to, and the certification status of, the DVBE contractor or subcontractor for high-value contracts that include DVBE participation.	Department of Transportation	Fully Implemented
24. To ensure that disabled veteran business enterprise (DVBE) participation data are reported accurately and consistently, CDCR should implement or strengthen a review process to ensure that DVBE participation amounts entered into its data systems or the Financial Information System for California (FI\$Cal) are accurate. This review process should include verification, on a sample basis, of the amounts awarded to, and the certification status of, the DVBE contractor or subcontractor for high-value contracts that include DVBE participation.	Department of Corrections and Rehabilitation	Fully Implemented
25. To ensure that DVBE participation data are reported accurately and consistently, the Department of Motor Vehicles (DMV) should implement or strengthen a review process to ensure that DVBE participation amounts entered into its data systems or FI\$Cal are accurate. This review process should include verification, on a sample basis, of the amounts awarded to, and the certification status of, the DVBE contractor or subcontractor for high-value contracts that include DVBE participation.	Department of Motor Vehicles	Fully Implemented

Report Number 2018-117

City and County Contracts With U.S. Immigration and Customs Enforcement: Local Governments Must Improve Oversight to Address Health and Safety Concerns and Cost Overruns (February 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
12. To ensure that it does not unnecessarily spend county funds to house U.S. Immigration and Customs Enforcement (ICE) detainees, the Orange County Sheriff's Office (Orange County) officials should renegotiate its contract per-diem rate with ICE as soon as possible, and at least before renewing the contract in 2020, arrive at an amount that covers all of the county's allowable costs for housing ICE detainees.	Orange County Sheriff's Department	Resolved
13. To ensure that it does not unnecessarily spend county funds to house ICE detainees, Orange County officials should annually analyze the cost of housing detainees compared with the payments it receives from ICE for doing so, and if necessary renegotiate its contract to ensure that contract revenues at least meet the county's costs.	Orange County Sheriff's Department	Resolved
14. To ensure that it receives adequate funding to pay for the costs of housing unaccompanied children for Refugee Resettlement, Yolo County Probation Department (Yolo County) should identify all allowable costs and include them in its future budget requests to Refugee Resettlement.	Yolo County Probation Department	Fully Implemented

<p>15. To provide additional transparency regarding the use of community care facilities and juvenile detention facilities that house unaccompanied children in California, the Legislature should consider requiring the Department of Social Services (DSS) to report to it by March 31 of each year the number of community care facilities, including foster family homes, that house unaccompanied children. DSS should also report the total number of unaccompanied children and the ranges of the duration of their stays at those facilities. Additionally, it should consider requiring Yolo County to report the total number and ranges of the duration of stay of unaccompanied children at the Yolo County Juvenile Facility.</p>	<p>Legislature</p>	<p>No Longer Necessary</p>
<p>16. The Board of State and Community Corrections (Community Corrections) should inspect all areas of local detention facilities, including areas that are used to house ICE detainees and report any instances of noncompliance in those areas.</p>	<p>Board of State and Community Corrections</p>	<p>Fully Implemented</p>

Report Number 2018-501

Follow-Up—Sexual Assault Evidence Kits: California Has Not Obtained the Case Outcome Information That Would More Fully Demonstrate the Benefits of Its Rapid DNA Service Program (March 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. If it amends state law to require testing of all sexual assault evidence kits, the Legislature should also require that law enforcement agencies and district attorneys report key case outcome data to the California Department of Justice (DOJ) for all cases associated with hits from DNA profiles obtained through those kits. Additionally, the Legislature should require DOJ to provide training and guidance to those entities on how to report that information, and follow up with entities that do not report. Further, it should require DOJ to annually publish summary information about case outcomes.</p>	<p>Legislature</p>	<p>No Action Taken</p>
<p>2. If it does not amend state law to require testing of all sexual assault evidence kits, the Legislature should amend the law to ensure that DOJ obtains and reports case outcome information that would demonstrate the benefits of the Rapid DNA Service (RADS) program. Specifically, the Legislature should require DOJ to do the following:</p> <ul style="list-style-type: none"> Periodically train all RADS participants on the requirement to report and update case outcome information, and on how to properly do so. Develop guidance to inform RADS participants about how to appropriately and consistently enter case outcome information within the Combined DNA Index System Hit Outcome Project (CHOP). Periodically review the case outcome information within CHOP to identify RADS participants that are not reporting or updating case outcome information, and follow up with them to obtain the information. Annually report to the Legislature a summary of the case outcome information it has obtained, as well as its efforts to obtain the case outcome information. 	<p>Legislature</p>	<p>Legislation Proposed But Not Enacted</p>

Report Number 2018-129

Employment Development Department: Its Practice of Mailing Documents Containing Social Security Numbers Puts Californians at Risk of Identity Theft (March 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. Because other state agencies may mail full social security numbers (SSNs) to Californians, and because this practice—regardless of the agency involved—exposes individuals to the risk of identity theft, the Legislature should amend state law to require all state agencies to develop and implement plans to stop mailing documents that contain full SSNs to individuals by no later than December 2022, unless federal law requires the inclusion of full SSNs. To ensure that state agencies sufficiently prepare to implement this new law, the Legislature should also require that, by September 2019, they submit to it a report that identifies the extent to which their departments mail any documents containing full SSNs to individuals.</p>	<p>Legislature</p>	<p>Partially Implemented</p>

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<p>If any agency determines that it cannot reasonably meet the December 2022 deadline to stop including full SSNs on mailings to individuals, the Legislature should require that, starting in January 2023, the agency submit to it and post on the agency's website an annual corrective action plan that contains, at a minimum, the following information:</p> <ul style="list-style-type: none"> • The steps it has taken to stop including full SSNs on mailed documents. • The number of documents from which it has successfully removed full SSNs and the approximate mailing volume that corresponds to those documents. • The remaining steps that it plans to take to remove or replace full SSNs it includes on mailed documents. • The number of documents and approximate mailing volume that it has yet to address. • The expected date by which it will stop mailing documents that contain full SSNs to individuals. <p>Finally, if a state agency cannot remove or replace full SSNs that it includes on documents that it mails to individuals by January 2023, the Legislature should require the agency to provide access to and pay for identity theft monitoring for any individual to whom it mails documents containing SSNs.</p>		
<p>2. To reduce the risk of identity theft for its claimants before it completes its modernization project, the Employment Development Department (EDD) should, by December 2021, implement one or more of our proposed solutions or another viable solution to discontinue its use of full SSNs as unique identifiers on all documents that it mails to claimants. Further, it should prioritize addressing documents with the highest mail volumes, and it should make changes to these documents by March 2020. When providing us with the status of its implementation of this recommendation at 60 days, six months, and one year after the issuance of this report, and annually thereafter, EDD should note which documents it has addressed since the release of our report, how it has addressed them, and the dates by which it expects to address the remaining documents containing full SSNs that it mails to claimants.</p>	Employment Development Department	Pending
<p>3. To ensure that it eliminates any unnecessary uses of personal information in its external communications and to ensure that it fully protects its claimants' privacy, EDD should, by May 2019, implement its recently developed plan for reviewing new, revised, and existing documents. EDD should provide documents to us indicating the progress it has made to implement this recommendation at 60 days, six months, and one year following the release of this report. Finally, it should, by December 2021, complete its full review of existing documents and remove any unnecessary instances of personal information.</p>	Employment Development Department	Pending

Report Number I2019-2

Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>4. To ensure its efficient management of the Assigned Judges Program (AJP) funding and to determine the impact of its recent program changes, the Judicial Council should reassess the AJP no later than June 30, 2019, and it should examine in particular its allocation of service days and AJP funding to superior courts with surplus judges.</p>	Judicial Council of California	Fully Implemented
<p>5. To ensure that it has successfully implemented its recent AJP changes at the superior courts, the Judicial Council should periodically evaluate trial court compliance with the recent program changes.</p>	Judicial Council of California	Fully Implemented
<p>16. Caltrans should ensure that it recoups all overpayments that it made to the associate.</p>	Department of Transportation	Fully Implemented
<p>17. Caltrans should notify all Caltrans employees of the limitations of bereavement leave and where bargaining agreements can be located for additional information specific to bereavement leave.</p>	Department of Transportation	Fully Implemented

18. Caltrans should remind supervisors of their responsibility to ensure that employees properly charge leave, including bereavement leave, and to not exceed the allowable limits that the bargaining agreements outline.	Department of Transportation	Fully Implemented
19. Caltrans should consider revising its policy to require supervisors to request employees to submit substantiation, such as a funeral announcement, for each claim of bereavement leave.	Department of Transportation	Resolved
20. Caltrans should consider conducting leave audits of the other subordinate staff that the supervisor formerly oversaw.	Department of Transportation	Fully Implemented
25. The Department of Industrial Relations (DIR) should provide instruction to all supervisors to maintain an accurate record of subordinate staff's daily work hours by either requiring all hourly employees to record the hours worked on their timesheet or using another reliable and consistent system to record daily hours worked by subordinate staff.	Department of Industrial Relations	Fully Implemented
26. DIR should provide training to the two supervisors regarding proper time and attendance procedures.	Department of Industrial Relations	Fully Implemented

Report Number 2016-137

Commission on Judicial Performance: Weaknesses in Its Oversight Have Created Opportunities for Judicial Misconduct to Persist (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. The Legislature should propose and submit to voters an amendment to the California Constitution to accomplish the following: <ul style="list-style-type: none"> Establish a bicameral structure for the Commission on Judicial Performance (CJP) that includes an investigative and a disciplinary body. The proposed amendment should also require that members of the public are the majority in both bodies and that there is an odd number of members in each body. Require that the disciplinary body directly hear all cases that go to formal proceedings and that CJP make rules to avoid prejudicial activity when it hears these cases. The amendment should also require that a majority of the commissioners who hear cases be members of the public and should establish that the State will compensate commissioners for their time preparing for and hearing cases. Direct CJP to make rules for the implementation of corrective actions. Establish that such actions are discipline that should be authorized by the disciplinary body and that CJP should monitor whether judges complete the corrective actions. 	Legislature	Legislation Proposed But Not Enacted
2. To make certain CJP has the resources necessary to implement our recommendations and to realize budget efficiencies, the Legislature should make a one-time appropriation to CJP of \$419,000 in the Budget Act of 2019. This appropriation should be specifically for CJP to hire a limited-term investigations manager and update its electronic case management system.	Legislature	Legislation Enacted
3. To better ensure that those who observe or experience judicial misconduct realize that they can report it to CJP, the Legislature should require that all courthouses publicly display information that CJP prepares and provides that clearly and concisely presents CJP's mission, its process for submitting a complaint, and the definition of judicial misconduct.	Legislature	Legislation Proposed But Not Enacted
4. To ensure that it adequately investigates alleged judicial misconduct, by April 2020 CJP should implement processes to ensure that for each of its investigations, CJP's management reviews and approves an investigation strategy that includes all steps necessary to substantiate whether misconduct occurred.	Commission on Judicial Performance	Fully Implemented
5. To ensure that it adequately investigates alleged judicial misconduct, by April 2020 CJP should create and fill a new investigations manager position and task that individual with reviewing and approving investigative strategies, as well as overseeing the execution of those strategies.	Commission on Judicial Performance	Fully Implemented

6. To ensure that it adequately investigates alleged judicial misconduct, by April 2020 CJP should expand the role of its legal advisor's office to include periodic reviews of the quality of closed investigations and, as warranted, to recommend changes to CJP's investigative practices.	Commission on Judicial Performance	Partially Implemented
7. To ensure that it leverages all available information to uncover misconduct, CJP should establish procedures by April 2020 for more regularly exercising its oversight authority to open investigations into patterns of potential misconduct. At a minimum, these procedures should require that intake attorneys assess complaints to identify when patterns of complaints merit recommending an investigation.	Commission on Judicial Performance	Fully Implemented
8. To allow it to detect potential judicial misconduct associated with legal errors, CJP should immediately direct its staff to use more appropriate allegation codes when closing complaints at intake. By October 2019, CJP should determine what data it will need to begin tracking so it can trend information—voluntarily provided by complainants—that could indicate complaints about legal error should be investigated because there is a risk that legal error is the result of underlying misconduct, such as bias. By October 2019, CJP should also develop procedures that indicate how often it will evaluate its data for such trends and establish guidelines for when trends warrant CJP staff recommending that the commission open an investigation. CJP should begin tracking that information and implement these procedures as soon as possible.	Commission on Judicial Performance	Partially Implemented
9. To prevent the risk that it will fail to detect chronic judicial misconduct, CJP should create and implement procedures by October 2019 that require an investigator to review all prior complaints when investigating a judge and determine whether the prior complaints are similar to the current allegations. Further, the procedures should require that if a pattern of complaints indicates the potential for chronic misconduct, the investigator must recommend that the commission expand the investigation.	Commission on Judicial Performance	Fully Implemented
10. To improve its transparency and accessibility to the general public, by April 2020 CJP should implement a plan to regularly engage in outreach activities that target the general public.	Commission on Judicial Performance	Pending
11. To improve its transparency and accessibility to the general public, by April 2020 CJP should update its website to include better resources for complainants, including examples of high-quality complaints that illustrate what CJP looks for when evaluating a complaint to decide if it will open an investigation.	Commission on Judicial Performance	Fully Implemented
12. To ensure that it expeditiously improves the public's ability to submit complaints, CJP should begin accepting complaints online upon updating its electronic case management system.	Commission on Judicial Performance	Partially Implemented
13. To improve public transparency and offer opportunities for the public to provide testimony on its proposed rules and operations, CJP should hold at least one public meeting during its biennial rulemaking process. It should ensure that it properly notifies the public about the meeting and provides the public the opportunity to comment at the meeting.	Commission on Judicial Performance	Fully Implemented
14. To maximize the resources available for its core functions, CJP should immediately begin exploring options for relocating its office to a less expensive location and relocate as soon as possible.	Commission on Judicial Performance	Pending
15. To ensure that it obtains the resources necessary to fulfill its mission, CJP should report to the Legislature by May of each of the next three years about the following: <ul style="list-style-type: none"> • Its progress in implementing our recommendations and any associated effects on its workload. • The steps it has taken to realize efficiencies in its operations. • Its evaluation of whether the investigations manager is a full-time position and any funding it will need in the future to support that position. • Its progress in purchasing and implementing a new electronic case management system. • Its progress in relocating its office space to a more affordable location. • Any savings or unforeseen costs arising from the changes we identify above. 	Commission on Judicial Performance	Partially Implemented

Report Number 2018-030

State Bar of California: It Should Balance Fee Increases With Other Actions to Raise Revenue and Decrease Costs (April 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure funding of State Bar of California's (State Bar) operating costs and those costs associated with adding 19 trial counsel staff and increasing retiree health benefits, the Legislature should set the 2020 licensing fee at \$379 for active licensees and \$88 for inactive licensees.	Legislature	Partially Implemented
2. To ensure funding for State Bar's IT projects, capital improvements, and general fund reserve, the Legislature should set a 2020 special assessment fee of \$41 for active licensees and \$11 for inactive licensees.	Legislature	Partially Implemented
3. To align the special assessment fee with State Bar's needs in the future, the Legislature should adopt the fee schedule that we present in Appendix C and as necessary, adjust the assessment related to the recommended IT projects and capital improvements each year from 2021 through 2024 to align that amount with State Bar's projected costs.	Legislature	Partially Implemented
4. To align the special assessment fee with State Bar's needs in the future, the Legislature should direct State Bar to determine the assessment amount necessary to rebuild its general fund reserve so that the reserve increases by 1 percent each year and reaches 17 percent by the end of 2024.	Legislature	No Action Taken
5. To enable State Bar to pay the security fund claims that it is likely to approve for payment in 2020, the Legislature should set the 2020 security fund fee at \$80 for active licensees and \$20 for inactive licensees. Should the Legislature decide that it wants to control how much it increases the security fund fee, it can consider State Bar's initiatives to reduce the security fund payout cap and give licensees the option to make voluntary contributions to the security fund.	Legislature	No Action Taken
6. To ensure that State Bar spends down the assistance program's excessive reserve, the Legislature should suspend the 2020 assistance program fee for both active and inactive licensees.	Legislature	Legislation Proposed But Not Enacted
7. To provide State Bar with consistent revenue and to enable it to improve its management practices, the Legislature should adopt a multiyear fee-approval cycle for the licensing, security fund, and assistance program fees. This change should take effect before the Legislature determines the licensing fee for 2021, and the cycle should include the following components: a multiyear budget, fee justifications, and related performance data submitted by State Bar; a fee cap for the multiyear period set by the Legislature; the authority for State Bar to adjust the fee each year up to the maximum amount.	Legislature	No Action Taken
8. To simplify the fee-setting process, the Legislature should amend state law to merge the \$25 discipline fee with the licensing fee in a single statute and repeal the statute authorizing the discipline fee. This change should take effect before the Legislature determines the licensing fee for 2021.	Legislature	No Action Taken
9. To enable it to effectively determine its budget, State Bar should continue to annually prepare five-year projections.	State Bar of California	Pending
10. To ensure that it maximizes the revenue from its San Francisco building, State Bar should lease all available space and ensure that its leases reflect market rates.	State Bar of California	Pending
11. To ensure that it maximizes the revenue from its San Francisco building, in the event of any future staff growth, State Bar should avoid adding space by reducing its space allocations when practical to more closely match industry standards.	State Bar of California	Partially Implemented
12. To further its ability to operate more efficiently and reduce the backlog of discipline cases, State Bar should develop benchmarks by December 2019 delineating the duration of each step in its investigations process.	State Bar of California	Fully Implemented
13. To further its ability to operate more efficiently and reduce the backlog of discipline cases, State Bar should ensure consistency by December 2019 in the policy and guidance documents its staff follow when performing investigations work.	State Bar of California	Fully Implemented

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14. To further its ability to operate more efficiently and reduce the backlog of discipline cases, State Bar should use its performance measures and collected data going forward to evaluate its case processing goals and work with the Legislature to revise the 180-day statutory goal if necessary.	State Bar of California	Pending
15. To better assess the security fund's revenue needs after 2020, State Bar should develop by August 2019 a methodology for estimating the payments that it is likely to make in a particular year. This methodology should consider the average length of time it will spend processing applications that are eligible for reimbursement and estimate the number of applications anticipated to become eligible for reimbursement during the course of that year.	State Bar of California	Fully Implemented

Report Number I2019-3

Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Travel Payments, Improper Promotion and Hiring Practices, and Misuse of State Resources (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. Within 30 days, Caltrans should provide a detailed training memorandum to managers and supervisors informing them of who is authorized to approve employees' travel expense claims and airline, train, and rental car reservations.	Department of Transportation	Fully Implemented
2. Within 60 days, Caltrans should provide detailed and comprehensive instructions to managers and supervisors to ensure that they understand the definition of an employee's headquarters and the state law prohibition of paying expenses related to travel from one's residence to headquarters.	Department of Transportation	Fully Implemented
3. Within 60 days, Caltrans should document the findings of this investigation in the manager's official personnel file.	Department of Transportation	Fully Implemented
4. Within 60 days, Caltrans should consult with the State Controller's Office to determine whether the manager's reimbursements should have been reported as taxable fringe benefits and, if so, amend any relevant tax documents.	Department of Transportation	Resolved
5. Within 90 days, Caltrans should provide training to human resources staff to ensure that they follow proper procedures for changing an employee's headquarters and retaining the appropriate documentation.	Department of Transportation	Fully Implemented
6. Within 90 days, Caltrans should provide training to travel branch staff to ensure that they verify an employee's headquarters when reviewing expense claims and comply with state law when approving the claims.	Department of Transportation	Fully Implemented
7. Within 90 days, Caltrans should take appropriate corrective action against the former supervisor for approving the manager's travel to Sacramento without notifying the division chief.	Department of Transportation	Fully Implemented
8. Within 90 days, Caltrans should determine if any of the \$41,695 can be collected from the manager and, if so, attempt collection of the improper travel reimbursements.	Department of Transportation	Fully Implemented
18. CDCR should immediately end the practice of supervisors and managers within the program taking state vehicles home except when justified on specific occasions.	Department of Corrections and Rehabilitation	Fully Implemented
19. CDCR should immediately write and distribute a department-wide memo explaining the proper use of a state vehicle, describing what constitutes misuse, and clarifying that employees must have adequate justification for driving a state vehicle home on each occasion.	Department of Corrections and Rehabilitation	Fully Implemented
20. Within 30 days, CDCR should consider and begin legally permissible recovery efforts for the costs associated with the manager's misuse of a state vehicle for commuting purposes.	Department of Corrections and Rehabilitation	Resolved
21. Within 30 days, CDCR should review mileage logs for the supervisors and managers in the program, including the five others discussed in this report, to identify state vehicle misuse and initiate legally permissible cost-recovery efforts.	Department of Corrections and Rehabilitation	Resolved

22. CDCR should immediately end the practice of taking home a state vehicle for those employees who do not have an approved home storage permit on file and who store a vehicle at their home more than 72 nights over a 12-month period, or more than 36 nights over any three-month period.	Department of Corrections and Rehabilitation	Fully Implemented
23. Within 30 days, CDCR should write and distribute a department-wide memo explaining the purpose of home storage permits, describing what circumstances qualify for a home storage permit, and clarifying that an authorized official must fully approve a permit application before an employee is allowed to take a state vehicle home on a regular basis.	Department of Corrections and Rehabilitation	Fully Implemented
24. CDCR should provide training to the supervisor regarding the proper monitoring and management of subordinate staff.	Department of Corrections and Rehabilitation	Fully Implemented
25. CDCR should implement safeguards through which a supervisor would receive notifications when a subordinate employee bypasses established thresholds of access to credential-requiring Internet locations.	Department of Corrections and Rehabilitation	Fully Implemented

Report Number 2018-132

Bureau of Gambling Control and California Gambling Control Commission: Their Licensing Processes Are Inefficient and Foster Unequal Treatment of Applicants (May 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. Given that the DOJ Bureau of Gambling Control (gambling bureau) has not achieved the expected benefits from adding 32 additional positions, the Legislature should not approve any requests to make funding for these positions permanent. Instead, the Legislature should extend funding for an additional two years, during which time the gambling bureau should be able to clear its existing number of pending applications. At that point, the Legislature should reevaluate the gambling bureau's long-term staffing needs, taking into consideration the extent to which it has implemented the recommendations in this report.	Legislature	Legislation Enacted
2. To prevent delays and the unnecessary use of resources from requiring the California Gambling Control Commission (gambling commission) to hold evidentiary hearings in all cases in order to deny applicants, the Legislature should amend the Gambling Control Act (Gambling Act) to allow the gambling commission to take action at its regular licensing meetings rather than require it to hold evidentiary hearings.	Legislature	No Action Taken
3. To avoid unnecessary delays in its licensing process, the gambling bureau should, by November 2019, begin reviewing applications for completeness upon receiving them. If it determines that an application is incomplete, it should notify the applicant immediately.	California Department of Justice	Fully Implemented
4. To help it identify which portions of the background investigation process most contribute to lengthy delays, the gambling bureau should conduct an analysis of its investigation processes by November 2019 and should implement procedural changes to improve its timeliness in processing applications.	California Department of Justice	Fully Implemented
5. To ensure that it approaches its remaining backlog strategically and that it establishes accountability for its use of resources, the gambling bureau should develop and initiate a formal plan by November 2019 for completing the remaining backlogged applications. The plan should identify the license types the gambling bureau will target and the order in which it will target them, along with its rationale for the planned approach. The plan should also include clear goals that identify the numbers of applications it will complete and its time frames for doing so.	California Department of Justice	Fully Implemented
6. To ensure that its licensing process is transparent and consistent, the gambling bureau should implement formal procedures for prioritizing its completion of legal reviews of ownership applications. The procedures should specify any circumstances that justify reviewing applications out of the order in which the gambling bureau received them.	California Department of Justice	Fully Implemented
7. To minimize the degree to which its process to change its regulations may result in the disparate treatment of card room owners, the gambling bureau should temporarily approve or deny its backlogged games applications by July 2019.	California Department of Justice	Partially Implemented

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8. To ensure that it has comprehensive licensing information to determine its ongoing workload and staffing needs, the gambling commission should implement procedures for tracking the number of license applications it receives from the gambling bureau each fiscal year and the outcomes of those applications, such as approvals and denials.	California Gambling Control Commission	Fully Implemented
9. To prevent unnecessary delays and use of resources and to ensure its compliance with state law, the gambling commission should, following the Legislature's amendment of the Gambling Act that we recommend, revise its regulations and policies for conducting evidentiary hearings. These revisions should specify that the gambling commission may vote at regular meetings on a final basis to approve or deny licenses, registrations, permits, findings of suitability, or other matters and that it is not required to conduct evidentiary hearings unless applicants request that it do so.	California Gambling Control Commission	Not Currently Feasible
10. To ensure that all fees that generate revenue for the Gambling Control Fund (Gambling Fund) have clear, stated purposes limiting their use, the Legislature should require that when updating fee amounts, the gambling commission and the gambling bureau must also update their regulations to include clear statements about the need for and appropriate use of each fee type.	Legislature	Legislation Enacted
11. To ensure that it fairly charges applicants for the cost of its licensing activities, the gambling bureau should establish and implement policies by July 2019 requiring staff to properly and equitably report and bill time and restricting which activities staff may charge to nonbillable and noncase hours. It should also establish clear thresholds for the proportions of time staff may charge to the various categories and require the gambling bureau's management to review compliance with the pertinent restrictions.	California Department of Justice	Fully Implemented
12. To better align the revenue in the Gambling Fund with the costs of the activities that the fund supports, the gambling bureau and the gambling commission should conduct cost analyses of those activities by July 2020. At a minimum, these cost analyses should include the following: <ul style="list-style-type: none"> • The entities' personnel costs, operating costs, and any program overhead costs. • Updated time estimates for their core and support activities, such as background investigations. • The cost of their enforcement activities. Using this information, the gambling bureau and gambling commission should reset their regulatory fees to reflect their actual costs. Before conducting its fee study, the gambling bureau should implement our recommendations to improve its processes for assigning applications, ensuring the completeness of applications, and developing time-reporting protocols.	California Department of Justice	Pending
13. To better align the revenue in the Gambling Fund with the costs of the activities that the fund supports, the gambling bureau and the gambling commission should conduct cost analyses of those activities by July 2020. At a minimum, these cost analyses should include the following: <ul style="list-style-type: none"> • The entities' personnel costs, operating costs, and any program overhead costs. • Updated time estimates for their core and support activities, such as background investigations. • The cost of their enforcement activities. • Using this information, the gambling bureau and gambling commission should reset their regulatory fees to reflect their actual costs. Before conducting its fee study, the gambling bureau should implement our recommendations to improve its processes for assigning applications, ensuring the completeness of applications, and developing time-reporting protocols. 	California Gambling Control Commission	Partially Implemented
14. To ensure that its level of review is commensurate to license type, the gambling bureau should review and revise each of its background investigation procedures as needed by November 2019.	California Department of Justice	Fully Implemented
15. To ensure that it treats applicants consistently, the gambling bureau should begin conducting periodic reviews by November 2019 to determine whether staff are following procedures when conducting background investigations for applicants for all license types.	California Department of Justice	Fully Implemented

<p>16. To ensure that it has the ability to justify the results of its background investigations, the gambling bureau should develop a formal record retention policy for application documentation by November 2019. This policy should include rationales for retaining types of documents and should establish a process for ensuring staff compliance.</p>	<p>California Department of Justice</p>	<p>Fully Implemented</p>
<p>17. To increase uniformity in the licensing process, the gambling commission should revise its current regulations and submit them to the Office of Administrative Law for public review by May 2020 to address the following areas of inconsistency:</p> <ul style="list-style-type: none"> • Application processes and time frames. • The ability to work during the application process. • The ability to reapply after denial. • In revising its regulations, the gambling commission should increase consistency across application types while minimizing risk to the public. 	<p>California Gambling Control Commission</p>	<p>Fully Implemented</p>
<p>18. To ensure that it does not hold hearings that may cause applicants unnecessary harm, the gambling commission should, following the Legislature's amendment to state law that we previously recommend, establish and implement formal protocols for informing applicants how to withdraw their requests for hearings and for guiding gambling commission staff when discontinuing the hearing process at the request of applicants.</p>	<p>California Gambling Control Commission</p>	<p>Fully Implemented</p>
<p>19. To ensure that it compensates the Special Distribution Fund for the card room-related enforcement activities for which that fund has paid, the gambling bureau should reconcile the hours due to the Special Distribution Fund for at least the last three fiscal years by November 2019. Moving forward, the gambling bureau should ensure that it provides prompt reimbursement when employees in positions that are funded by one source perform activities that should have been funded by another source.</p>	<p>California Department of Justice</p>	<p>Fully Implemented</p>
<p>20. To ensure that its employees allocate their activities to the correct funding sources, the gambling bureau should by July 2019 formalize policies and procedures that provide clear guidelines to employees when reporting time spent on activities that relate to funding sources other than the funding sources for their positions.</p>	<p>California Department of Justice</p>	<p>Fully Implemented</p>
<p>21. To ensure that it can provide useful and accurate data on the locations where enforcement employees spend their time, the gambling bureau should equip its time-reporting system by November 2019 with the capacity to track all hours employees spend at each card room and casino.</p>	<p>California Department of Justice</p>	<p>Pending</p>

Report Number 2018-133

Fallen Leaf Lake Community Services District: Its Billing Practices and Small Electorate Jeopardize Its Ability to Provide Services (July 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>3. To better ensure that it reimburses local fire agencies appropriate amounts for responding to incidents, including the provision of strike teams for fighting wildfires, the California Office of Emergency Services (Cal OES) should complete implementation of its plan to audit a sample of salary forms and invoices that local fire agencies submit under the fire agreement. It should, by September 15, 2019, complete its negotiations to have the State Controller's Office perform these audits.</p>	<p>California Office of Emergency Services</p>	<p>Fully Implemented</p>
<p>4. To further ensure that local fire agencies receive proper reimbursement for responding to incidents, Cal OES should recommend to the Agreement Committee that it include the following steps in the new fire agreement, anticipated to be effective starting in 2020:</p> <ul style="list-style-type: none"> • Require local fire agencies to submit documents showing approval by their governing bodies of the average actual salary rates included on the salary form that the local fire agencies submit to Cal OES. • Require local fire agencies to submit documentation to support their average actual salary rates. • Revise the salary form and reimbursement invoice form so that authorized representatives of local fire agencies sign them under penalty of perjury. 	<p>California Office of Emergency Services</p>	<p>Resolved</p>

<p>5. To ensure that local fire agencies receive proper reimbursement for responding to incidents for the remainder of the current fire agreement, Cal OES should recommend that as part of the negotiations process, the Agreement Committee implement the following for the remainder of the current agreement:</p> <ul style="list-style-type: none"> • Require local fire agencies to submit documents showing approval by their governing bodies of the average actual salary rates included on the salary form that the local fire agencies submit to Cal OES. • Require local fire agencies to submit documentation to support their average actual salary rates. • Revise the salary form and reimbursement invoice form so that authorized representatives of local fire agencies sign them under penalty of perjury. 	California Office of Emergency Services	Resolved
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Report Number 2019-102

Department of Industrial Relations: Its Failure to Adequately Administer the Qualified Medical Evaluator Process May Delay Injured Workers' Access to Benefits (November 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that the DIR Division of Workers Compensation (DWC) maintains a sufficient supply of qualified medical evaluators (QMEs) and appropriately compensates these individuals, the Legislature should amend state law to specify that DWC review and, if necessary, update the medical-legal fee schedule at least every two years based on inflation. DWC's review of the medical-legal fee schedule should be separate from its review of the Official Medical Fee Schedule.</p>	Legislature	Legislation Proposed But Not Enacted
<p>2. To reduce the delays that replacement panels cause in resolving workers' compensation claims, the Legislature should revise state law to increase the number of QMEs on the panels DWC provides. Specifically, unrepresented employees should continue to choose from a panel of three QMEs, and represented employees should be provided with a panel of five QMEs, of whom the employee and the employer can each strike one, leaving both parties with the same number of QMEs to choose from as unrepresented employees. The party—the worker or the employer—that did not request the panel would select the final QME. If the selected QME is unavailable, the parties would then select from among the two remaining QMEs until they find one that is available.</p>	Legislature	No Action Taken
<p>3. To ensure that DWC appoints enough QMEs to keep up with the demand for QME services, it should, by April 2020, develop and implement a plan to increase the number of QMEs commensurate with demand. The plan should describe how DWC will actively recruit for and increase the pool of QMEs, prioritizing specialties with the greatest shortages relative to demand. It should also use QME data trends to project the necessary QME supply to meet demand. The plan should include continuing negotiation with medical groups to allow their physicians to become QMEs, as well as establishing goals for recruiting new QMEs in specific specialties.</p>	Department of Industrial Relations	Fully Implemented
<p>4. To ensure consistency and transparency in overseeing QMEs, DWC should, by April 2020, develop and implement written policies and procedures that define and specify its internal processes for disciplining QMEs, including timelines for taking disciplinary action and for scheduling hearings or responding to settlement proposals.</p>	Department of Industrial Relations	Partially Implemented
<p>5. To ensure consistency and transparency in overseeing QMEs, DWC should, by April 2020, develop and implement written policies and procedures that define its internal process for reappointing QMEs and how that process should proceed if any disciplinary investigations are pending.</p>	Department of Industrial Relations	Partially Implemented
<p>6. To ensure that DWC monitors and reviews QME report quality and timeliness and to ensure the efficient resolution of workers' compensation claims, DWC should, by April 2020, create and implement a plan to continuously review the quality and timeliness of QME reports, including time frames for review, methodology for selecting reports to review, and the minimum number of reports to be reviewed annually.</p>	Department of Industrial Relations	Fully Implemented

7. To ensure that DWC monitors and reviews QME report quality and timeliness and to ensure the efficient resolution of workers' compensation claims, DWC should, by April 2020, develop and implement a process for annually reporting to DWC's administrative director its findings on the quality and timeliness of QME reports and recommended improvements to the QME system.	Department of Industrial Relations	Fully Implemented
8. To ensure that DWC monitors and reviews QME report quality and timeliness and to ensure the efficient resolution of workers' compensation claims, DWC should, by April 2020, create written policies and implement a consistent process for ensuring that workers' compensation judges and the Appeals Board inform DWC of QME reports they rejected for not meeting minimum standards.	Department of Industrial Relations	Fully Implemented
9. To ensure that DWC monitors and reviews QME report quality and timeliness and to ensure the efficient resolution of workers' compensation claims, DWC should, by April 2020, create written policies and implement a process for tracking QME reports rejected by workers' compensation judges and the Appeals Board for not meeting minimum standards. DWC should consider and include these reports in its annual review of report quality and recommend improvements to the QME system.	Department of Industrial Relations	Fully Implemented

Report Number 2019-103

California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters (December 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that local jurisdictions develop emergency plans that include adequate measures to protect and assist all people in their communities, including those with access and functional needs, the Legislature should require Cal OES to do the following:</p> <ul style="list-style-type: none"> Review each county's emergency plans to determine whether the plans are consistent with Federal Emergency Management Agency (FEMA) best practices, including those practices that relate to adequately addressing access and functional needs. The Legislature should require Cal OES to review 10 county plans each year, prioritizing counties that we included as part of this audit and that are at high risk for natural disasters. Report the results of its plan reviews to the Legislature and on its website at least once every year. <p>Provide technical assistance to counties in developing and revising their emergency plans to address the issues that Cal OES identifies in its review.</p> <ul style="list-style-type: none"> Include representatives of people with a variety of access and functional needs in its review of county emergency plans. 	Legislature	Partially Implemented
<p>11. To ensure that, as the leader of emergency response efforts in California, Cal OES meets its responsibility to provide local jurisdictions with critical support in planning to meet access and functional needs of the population during natural disasters, the Legislature should require Cal OES to do the following:</p> <ul style="list-style-type: none"> Involve representatives of individuals with the full range of access and functional needs in the development of the state plan, the state emergency management system, and the guidance and training it provides to local jurisdictions. Assess local jurisdictions' emergency response and recovery efforts during natural disasters, review their after-action reports to identify lessons learned, and annually disseminate guidance summarizing those lessons. 	Legislature	Partially Implemented
<p>12. To ensure that it fulfills its responsibilities under state law, Cal OES should, by no later than June 2020, issue the guidance that state law requires it to produce related to access and functional needs, including guidance related to establishing disaster registries and guidance on evacuating people with access and functional needs.</p>	California Office of Emergency Services	*

<p>13. To ensure that it adequately equips local jurisdictions to send alert and warning messages in languages that their residents will easily understand, Cal OES should do the following:</p> <ul style="list-style-type: none"> • Provide clear direction to individuals who speak English so that they know which of the translated messages they should use in what specific circumstances. • Revise the messages it has provided so that local jurisdictions can more easily adapt them for use in a variety of disaster situations. • Expand its style guide to include terminology that emergency managers are likely to need to effectively modify their local messages and also to include translations for the other commonly spoken languages in the State. 	California Office of Emergency Services	*
<p>14. To improve local jurisdictions' ability to quickly retrieve guidance and resources related to planning to meet access and functional needs during natural disasters, Cal OES should make its emergency planning guidance and resources easily available through restructuring and improving its access and functional needs library webpage by April 2020.</p>	California Office of Emergency Services	*

Report Number 2019-302

Judicial Council of California (December 2019)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that it complies with state law, maintains appropriate transparency, and provides the Legislature with all legally required information regarding its contracting and procurements, the Judicial Council of California (Judicial Council) should by February 2020 develop and implement a method to include all of the non-Superior Court entities' information required by the judicial contract law when submitting semiannual reports. For instance, if the publicly available FISCAL website does not provide all the required information, the Judicial Council should implement an alternate reporting mechanism, such as providing summary information from FISCAL data not available to the public.</p>	Judicial Council of California	Partially Implemented
<p>2. To ensure that it complies with state law, maintains appropriate transparency, and provides the Legislature with all legally required information regarding its contracting and procurements, the Judicial Council should by February 2020 establish a procedure that requires procurement staff to consistently include all necessary information in FISCAL when processing contract amendments.</p>	Judicial Council of California	Pending
<p>3. To ensure that it complies with state law, maintains appropriate transparency, and provides the Legislature with all legally required information regarding its contracting and procurements, the Judicial Council should by February 2020 develop and implement a method to ensure that it includes in its reports all required contract amendment information related to the Superior Courts.</p>	Judicial Council of California	Fully Implemented
<p>4. To better limit the risk of inappropriate procurements and to ensure it procures goods and services at the best value, the Judicial Council should immediately revise its procurement process to include a final verification step to confirm that managers with appropriate signature authority approve its procurements.</p>	Judicial Council of California	Fully Implemented

Report Number 2019-118

Automated License Plate Readers: To Better Protect Individuals' Privacy, Law Enforcement Must Increase Its Safeguards for the Data It Collects (February 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that its automated license plate reader (ALPR) policy contains all of the required elements as specified in state law, by August 2020, Fresno Police Department (Fresno) should review its policy and draft or revise it as necessary. Also by August 2020, Fresno should post its revised policy on its website in accordance with state law.</p>	Fresno Police Department	Partially Implemented

<p>2. To protect ALPR data to the appropriate standard, by August 2020 Fresno should identify the types of data in its ALPR system and, as Fresno reviews or drafts its ALPR policy, ensure that it clarifies the types of information its officers may upload into its ALPR system, such as, but not limited to, information obtained through the California Law Enforcement Telecommunications System (CLETS).</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>3. To protect ALPR data to the appropriate standard, by August 2020 Fresno should perform an assessment of its ALPR system data-security features, and make adjustments to its system configuration where necessary to comply with Criminal Justice Information Services Division (CJIS) policy best practices based on that assessment.</p>	<p>Fresno Police Department</p>	<p>Pending</p>
<p>4. To ensure that the agreement with its cloud vendor offers the strongest possible data protections, by August 2020, Fresno should enter into a new contract with Vigilant that contains the contract provisions recommended in CJIS policy.</p>	<p>Fresno Police Department</p>	<p>Pending</p>
<p>5. To ensure that ALPR images are being shared appropriately, by April 2020 Fresno should review the entities with which it currently shares images, determine the appropriateness of this sharing, and take all necessary steps to suspend those sharing relationships deemed inappropriate or unnecessary.</p>	<p>Fresno Police Department</p>	<p>Pending</p>
<p>6. To ensure that ALPR images are being shared appropriately, by August 2020 Fresno should revise its written procedures for ALPR image-sharing, as necessary, to ensure that it follows those procedures.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>7. To minimize the privacy risk of retaining ALPR images for a long period of time, by August 2020 Fresno should review the age of the ALPR images its personnel are searching for and ensure that its retention period for ALPR images is based on agency needs. Fresno should reflect in its ALPR policy the updated retention period and state in its policy that it will reevaluate its retention period at least every two years.</p>	<p>Fresno Police Department</p>	<p>Fully Implemented</p>
<p>8. To minimize the privacy risk of retaining ALPR images for a long period of time, Fresno should include in its ALPR policy a retention period for data or lists, such as hot lists, used to link persons of interest with license plate images, and create necessary processes to ensure that those data unrelated to ongoing investigations are periodically removed from its ALPR system.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>9. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by April 2020 Fresno should review all user accounts and deactivate accounts for separated employees, inactive users, and others as necessary.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>10. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, Fresno should ensure that its ALPR policy specifies the staff classifications, ranks, or other designations that may hold ALPR system user accounts and that accounts are granted based on need to know and right to know.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>11. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by August 2020 Fresno should develop and implement procedures for granting and managing user accounts that include, but are not limited to, requiring that supervisors must approve accounts for users, providing training to users before granting accounts, suspending users after defined periods of inactivity, and requiring regular refresher training for active users and training for users before reactivating previously inactive accounts. Fresno should also ensure that it has procedures in place to deactivate an account immediately for an account holder who separates from the agency or who no longer needs a user account.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>12. To enable auditing of user access to and user queries of ALPR images, by April 2020 Fresno should assess the information its ALPR system captures when users access it to ensure that the system's logs are complete and accurate and that the logs form a reasonable basis for conducting necessary, periodic audits.</p>	<p>Fresno Police Department</p>	<p>Fully Implemented</p>
<p>13. To enable auditing of user access to and user queries of ALPR images, Fresno should ensure that its ALPR policy makes clear how frequently Fresno will audit its ALPR system, who will perform that audit, who will review and approve the audit results, and how long Fresno will retain the audit documents. Fresno should have in place by February 2021 an audit plan that describes its audit methodology, including, but not limited to, risk areas that will be audited, sampling, documentation, and resolution of findings.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>
<p>14. To enable auditing of user access to and user queries of ALPR images, by June 2021 Fresno should implement its audit plan and complete its first audit.</p>	<p>Fresno Police Department</p>	<p>Partially Implemented</p>

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15. To ensure that its ALPR policy contains all of the required elements as specified in state law, by August 2020, Los Angeles Police Department (Los Angeles) should review its policy and draft or revise it as necessary. Also by August 2020, Los Angeles should post its revised policy on its website in accordance with state law.	Los Angeles Police Department	Pending
16. To protect ALPR data to the appropriate standard, by August 2020, Los Angeles should identify the types of data in its ALPR system and, as Los Angeles reviews or drafts its ALPR policy, ensure that it clarifies the types of information its officers may upload into its ALPR system, such as, but not limited to, information obtained through CLETS.	Los Angeles Police Department	Pending
17. To protect ALPR data to the appropriate standard, by August 2020, Los Angeles should perform an assessment of its ALPR system data-security features, and make adjustments to its system configuration where necessary to comply with CJIS policy best practices based on that assessment.	Los Angeles Police Department	Pending
18. To ensure that ALPR images are being shared appropriately, as Los Angeles develops its ALPR policy, it should be certain to list the entities with which it will share ALPR images and the process for handling image-sharing requests.	Los Angeles Police Department	Pending
19. To minimize the privacy risk of retaining ALPR images for a long period of time, by August 2020, Los Angeles should review the age of the ALPR images its personnel are searching for and ensure that its retention period for ALPR images is based on agency needs. Los Angeles should reflect in its ALPR policy the updated retention period and state in its policy that it will reevaluate its retention period at least every two years.	Los Angeles Police Department	Pending
20. To minimize the privacy risk of retaining ALPR images for a long period of time, Los Angeles should include in its ALPR policy a retention period for data or lists, such as hot lists, used to link persons of interest with license plate images, and create necessary processes to ensure that those data unrelated to ongoing investigations are periodically removed from its ALPR system.	Los Angeles Police Department	Pending
21. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by April 2020, Los Angeles should review all user accounts and deactivate accounts for separated employees, inactive users, and others as necessary.	Los Angeles Police Department	Pending
22. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, Los Angeles should ensure that its ALPR policy specifies the staff classifications, ranks, or other designations that may hold ALPR system user accounts and that accounts are granted based on need to know and right to know.	Los Angeles Police Department	Pending
23. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by August 2020, Los Angeles should develop and implement procedures for granting and managing user accounts that include, but are not limited to, requiring that supervisors must approve accounts for users, providing training to users before granting accounts, suspending users after defined periods of inactivity, and requiring regular refresher training for active users and training for users before reactivating previously inactive accounts. Los Angeles should also ensure that it has procedures in place to deactivate an account immediately for an account holder who separates from the agency or who no longer needs a user account.	Los Angeles Police Department	Pending
24. To enable auditing of user access to and user queries of ALPR images, by April 2020, Los Angeles should assess the information its ALPR system captures when users access it to ensure that the system's logs are complete and accurate and that the logs form a reasonable basis for conducting necessary, periodic audits.	Los Angeles Police Department	Pending
25. To enable auditing of user access to and user queries of ALPR images, Los Angeles should ensure that its ALPR policy makes clear how frequently Los Angeles will audit its ALPR system, who will perform that audit, who will review and approve the audit results, and how long Los Angeles will retain the audit documents. Los Angeles should have in place by February 2021 an audit plan that describes its audit methodology, including, but not limited to, risk areas that will be audited, sampling, documentation, and resolution of findings.	Los Angeles Police Department	Pending
26. To enable auditing of user access to and user queries of ALPR images, by June 2021, Los Angeles should implement its audit plan and complete its first audit.	Los Angeles Police Department	Pending
27. To ensure that its ALPR policy contains all of the required elements as specified in state law, by August 2020, Marin County Sheriff's Department (Marin) should review its policy and draft or revise it as necessary. Also by August 2020, Marin should post its revised policy on its website in accordance with state law.	Marin County Sheriff's Department	Pending

<p>28. To protect ALPR data to the appropriate standard, by August 2020, Marin should identify the types of data in its ALPR system and, as Marin reviews or drafts its ALPR policy, ensure that it clarifies the types of information its officers may upload into its ALPR system, such as, but not limited to, information obtained through CLETS.</p>	<p>Marin County Sheriff's Department</p>	<p>Pending</p>
<p>29. To protect ALPR data to the appropriate standard, by August 2020, Marin should perform an assessment of its ALPR system data-security features, and make adjustments to its system configuration where necessary to comply with CJIS policy best practices based on that assessment.</p>	<p>Marin County Sheriff's Department</p>	<p>Fully Implemented</p>
<p>30. To ensure that the agreement with its cloud vendor offers the strongest possible data protections, by August 2020, Marin should enter into a new contract with Vigilant that contains the contract provisions recommended in CJIS policy.</p>	<p>Marin County Sheriff's Department</p>	<p>Fully Implemented</p>
<p>31. To ensure that ALPR images are being shared appropriately, by April 2020, Marin should review the entities with which it currently shares images, determine the appropriateness of this sharing, and take all necessary steps to suspend those sharing relationships deemed inappropriate or unnecessary.</p>	<p>Marin County Sheriff's Department</p>	<p>Fully Implemented</p>
<p>32. To ensure that ALPR images are being shared appropriately, by August 2020, Marin should develop a process for handling ALPR image-sharing requests that includes maintaining records separate from the Vigilant system of when and with whom it shares images. The process should verify a requesting agency's law enforcement purpose for obtaining the images and consider the requesting agency's need for the images. The process should be documented in Marin's ALPR policy and/or procedures.</p>	<p>Marin County Sheriff's Department</p>	<p>Fully Implemented</p>
<p>33. To minimize the privacy risk of retaining ALPR images for a long period of time, by August 2020, Marin should review the age of the ALPR images its personnel are searching for and ensure that its retention period for ALPR images is based on agency needs. Marin should reflect in its ALPR policy the updated retention period and state in its policy that it will reevaluate its retention period at least every two years.</p>	<p>Marin County Sheriff's Department</p>	<p>Pending</p>
<p>34. To minimize the privacy risk of retaining ALPR images for a long period of time, Marin should include in its ALPR policy a retention period for data or lists, such as hot lists, used to link persons of interest with license plate images, and create necessary processes to ensure that those data unrelated to ongoing investigations are periodically removed from its ALPR system.</p>	<p>Marin County Sheriff's Department</p>	<p>Pending</p>
<p>35. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, Marin should, by April 2020, review all user accounts and deactivate accounts for separated employees, inactive users, and others as necessary.</p>	<p>Marin County Sheriff's Department</p>	<p>Fully Implemented</p>
<p>36. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, Marin should ensure that its ALPR policy specifies the staff classifications, ranks, or other designations that may hold ALPR system user accounts and that accounts are granted based on need to know and right to know.</p>	<p>Marin County Sheriff's Department</p>	<p>Pending</p>
<p>37. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by August 2020, Marin should develop and implement procedures for granting and managing user accounts that include, but are not limited to, requiring that supervisors must approve accounts for users, providing training to users before granting accounts, suspending users after defined periods of inactivity, and requiring regular refresher training for active users and training for users before reactivating previously inactive accounts. Marin should also ensure that it has procedures in place to deactivate an account immediately for an account holder who separates from the agency or who no longer needs a user account.</p>	<p>Marin County Sheriff's Department</p>	<p>*</p>
<p>38. To enable auditing of user access to and user queries of ALPR images, by April 2020, Marin should assess the information its ALPR system captures when users access it to ensure that the system's logs are complete and accurate and that the logs form a reasonable basis for conducting necessary, periodic audits.</p>	<p>Marin County Sheriff's Department</p>	<p>Fully Implemented</p>
<p>39. To enable auditing of user access to and user queries of ALPR images, Marin should ensure that its ALPR policy makes clear how frequently Marin will audit its ALPR system, who will perform that audit, who will review and approve the audit results, and how long Marin will retain the audit documents. Marin should have in place by February 2021 an audit plan that describes its audit methodology, including, but not limited to, risk areas that will be audited, sampling, documentation, and resolution of findings.</p>	<p>Marin County Sheriff's Department</p>	<p>Partially Implemented</p>

40. To enable auditing of user access to and user queries of ALPR images, by June 2021, Marin should implement its audit plan and complete its first audit.	Marin County Sheriff's Department	*
41. To ensure that its ALPR policy contains all of the required elements as specified in state law, by August 2020, Sacramento County Sheriff's Department (Sacramento) should review its policy and draft or revise it as necessary. Also by August 2020, Sacramento should post its revised policy on its website in accordance with state law.	Sacramento County Sheriff's Department	*
42. To protect ALPR data to the appropriate standard, by August 2020, Sacramento should identify the types of data in its ALPR system and, as Sacramento reviews or drafts its ALPR policy, ensure that it clarifies the types of information its officers may upload into its ALPR system, such as, but not limited to, information obtained through CLETS.	Sacramento County Sheriff's Department	*
43. To protect ALPR data to the appropriate standard, by August 2020, Sacramento should perform an assessment of its ALPR system data-security features, and make adjustments to its system configuration where necessary to comply with CJIS policy best practices based on that assessment.	Sacramento County Sheriff's Department	*
44. To ensure that the agreement with its cloud vendor offers the strongest possible data protections, by August 2020, Sacramento should enter into a new contract with Vigilant that contains the contract provisions recommended in CJIS policy.	Sacramento County Sheriff's Department	*
45. To ensure that ALPR images are being shared appropriately, by April 2020, Sacramento should review the entities with which it currently shares images, determine the appropriateness of this sharing, and take all necessary steps to suspend those sharing relationships deemed inappropriate or unnecessary.	Sacramento County Sheriff's Department	*
46. To ensure that ALPR images are being shared appropriately, by August 2020, Sacramento should develop a process for handling ALPR image-sharing requests that includes maintaining records separate from the Vigilant system of when and with whom it shares images. The process should verify a requesting agency's law enforcement purpose for obtaining the images and consider the requesting agency's need for the images. The process should be documented in Sacramento's ALPR policy and/or procedures.	Sacramento County Sheriff's Department	*
47. To minimize the privacy risk of retaining ALPR images for a long period of time, by August 2020, Sacramento should review the age of the ALPR images its personnel are searching for and ensure that its retention period for ALPR images is based on agency needs. Sacramento should reflect in its ALPR policy the updated retention period and state in its policy that it will reevaluate its retention period at least every two years.	Sacramento County Sheriff's Department	*
48. To minimize the privacy risk of retaining ALPR images for a long period of time, Sacramento should include in its ALPR policy a retention period for data or lists, such as hot lists, used to link persons of interest with license plate images, and create necessary processes to ensure that those data unrelated to ongoing investigations are periodically removed from its ALPR system.	Sacramento County Sheriff's Department	*
49. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by April 2020, Sacramento should review all user accounts and deactivate accounts for separated employees, inactive users, and others as necessary.	Sacramento County Sheriff's Department	*
50. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, Sacramento should ensure that its ALPR policy specifies the staff classifications, ranks, or other designations that may hold ALPR system user accounts and that accounts are granted based on need to know and right to know.	Sacramento County Sheriff's Department	*
51. To ensure that ALPR system access is limited to agency staff who have a need and a right to use ALPR data, by August 2020, Sacramento should develop and implement procedures for granting and managing user accounts that include, but are not limited to, requiring that supervisors must approve accounts for users, providing training to users before granting accounts, suspending users after defined periods of inactivity, and requiring regular refresher training for active users and training for users before reactivating previously inactive accounts. Sacramento should also ensure that it has procedures in place to deactivate an account immediately for an account holder who separates from the agency or who no longer needs a user account.	Sacramento County Sheriff's Department	*
52. To enable auditing of user access to and user queries of ALPR images, by April 2020, Sacramento should assess the information its ALPR system captures when users access it to ensure that the system's logs are complete and accurate and that the logs form a reasonable basis for conducting necessary, periodic audits.	Sacramento County Sheriff's Department	*

53. To enable auditing of user access to and user queries of ALPR images, Sacramento should ensure that its ALPR policy makes clear how frequently Sacramento will audit its ALPR system, who will perform that audit, who will review and approve the audit results, and how long Sacramento will retain the audit documents. Sacramento should have in place by February 2021 an audit plan that describes its audit methodology, including, but not limited to, risk areas that will be audited, sampling, documentation, and resolution of findings.	Sacramento County Sheriff's Department	*
54. To enable auditing of user access to and user queries of ALPR images, by June 2021, Sacramento should implement its audit plan and complete its first audit.	Sacramento County Sheriff's Department	*
55. To better protect individual's privacy and to help ensure that local law enforcement agencies structure their ALPR programs in a manner that supports accountability for proper database use, the Legislature should amend state law to require DOJ to draft and make available on its website a policy template that local law enforcement agencies can use as a model for their ALPR policies.	Legislature	Legislation Introduced
56. To better protect individual's privacy and to help ensure that local law enforcement agencies structure their ALPR programs in a manner that supports accountability for proper database use, the Legislature should amend state law to require DOJ to develop and issue guidance to help local law enforcement agencies identify and evaluate the types of data they are currently storing in their ALPR systems. The guidance should include the necessary security requirements agencies should follow to protect the data in their ALPR systems.	Legislature	Legislation Introduced
57. To better protect individual's privacy and to help ensure that local law enforcement agencies structure their ALPR programs in a manner that supports accountability for proper database use, the Legislature should amend state law to establish a maximum data retention period for ALPR images. The Legislature should also establish a maximum data retention period for data or lists, such as hot lists, that are used to link persons of interest with license plate images.	Legislature	Legislation Introduced
58. To better protect individual's privacy and to help ensure that local law enforcement agencies structure their ALPR programs in a manner that supports accountability for proper database use, the Legislature should amend state law to require periodic evaluation of a retention period for ALPR images to ensure that the period is as short as practicable.	Legislature	No Action Taken
59. To better protect individual's privacy and to help ensure that local law enforcement agencies structure their ALPR programs in a manner that supports accountability for proper database use, the Legislature should amend state law to specify how frequently ALPR system use must be audited and that the audits must include assessing user searches.	Legislature	Legislation Proposed But Not Enacted
60. To better protect individual's privacy and to help ensure that local law enforcement agencies structure their ALPR programs in a manner that supports accountability for proper database use, the Legislature should amend state law to specify that those with access to ALPR systems must receive data privacy and data security training. The Legislature should require law enforcement agencies to include training on the appropriateness of including certain data in an ALPR system, such as data from CLETS.	Legislature	No Action Taken

Report Number I2020-1

Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (April 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
12. Caltrans should recoup or correct all overpayments made to the employees we determined to have taken inappropriate bereavement leave.	Department of Transportation	Fully Implemented
13. EDD should recoup or correct all overpayments made to the employee we determined to have taken inappropriate bereavement leave.	Employment Development Department	Fully Implemented

continued on next page...

17. Caltrans should notify all employees of bereavement leave requirements and where they can find additional information specific to bereavement leave.	Department of Transportation	Fully Implemented
18. EDD should notify all employees of bereavement leave requirements and where they can find additional information specific to bereavement leave.	Employment Development Department	Fully Implemented
22. Caltrans should remind supervisors of their responsibilities to ensure that employees charge leave properly, including bereavement leave, and to not allow employees to exceed the allowable limits that the bargaining agreements and state law provide.	Department of Transportation	Fully Implemented
23. EDD should remind supervisors of their responsibilities to ensure that employees charge leave properly, including bereavement leave, and to not allow employees to exceed the allowable limits that the bargaining agreements and state law provide.	Employment Development Department	Fully Implemented
27. To address inconsistent bereavement leave policies, EDD should revise its policy to mirror the requirements of Government Code section 19859.3, which requires unrepresented employees to submit substantiation for each leave request.	Employment Development Department	Fully Implemented
34. Caltrans should take appropriate corrective actions against the two employees for failing to obtain storage permits and for misusing their state vehicles to commute between their homes and headquarters.	Department of Transportation	Fully Implemented
35. Caltrans should require these employees to obtain storage permits	Department of Transportation	Fully Implemented
36. Caltrans should determine whether other maintenance employees who work in the same region have been allowed to park at or in the vicinity of their homes without storage permits. If so, require all applicable employees to obtain these permits.	Department of Transportation	Fully Implemented
47. CalPIA should establish new procedures or enforce the rules whereby supervisors are responsible for ensuring the accuracy of subordinates' timesheets.	Prison Industry Authority	Fully Implemented
48. CalPIA should take appropriate corrective or disciplinary actions against the supervisors who failed to ensure that the timesheets they approved were complete and accurate.	Prison Industry Authority	Fully Implemented
49. CalPIA should take appropriate corrective or disciplinary actions against the employee for dishonesty when providing conflicting accounts of his attendance during the investigation.	Prison Industry Authority	Fully Implemented
50. CalPIA should reconcile the employee's attendance records to determine whether he owes the State any time for failing to report his actual work hours or whether the State owes him for unreported overtime during the period reviewed.	Prison Industry Authority	Fully Implemented

Report Number 2019-116

Juvenile Justice Crime Prevention Act: Weak Oversight Has Hindered Its Meaningful Implementation (May 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
1. To ensure that counties adequately identify how they serve at-risk youth, the Legislature should require counties to define at-risk youth—including identifying specific risk factors—in their comprehensive plans.	Legislature	No Action Taken
2. To ensure that counties comply with juvenile justice planning requirements to serve both juvenile offenders and at-risk youth, the Legislature should require Community Corrections to review counties' annual comprehensive plans to ensure that they include an adequate county-specific definition of at-risk youth.	Legislature	No Action Taken
3. The Legislature should direct Community Corrections to monitor counties' year-end reports to ensure that they include meaningful descriptions or analyses of how their programs funded by the Juvenile Justice Crime Prevention Act (JJCPA) may have contributed to or influenced countywide juvenile justice trends, as required by state law.	Legislature	No Action Taken
4. To ensure that its Juvenile Justice Coordinating Council (Coordinating Council) meets statutory requirements and is transparent to stakeholders, Mendocino County Probation Department (Mendocino) should reinstate its Coordinating Council and develop and implement bylaws for its Coordinating Council.	Mendocino County Probation Department	Fully Implemented

5. To ensure that its Coordinating Council meets statutory requirements and is transparent to stakeholders, San Joaquin County Probation Department (San Joaquin) should develop and implement bylaws for its Coordinating Council.	San Joaquin County Probation Department	Fully Implemented
6. To determine the effectiveness of its use of JJCPA funds, Kern County Probation Department (Kern) should include in its year-end reports to Community Corrections descriptions or analyses of how its JJCPA-funded programs influenced its juvenile justice trends, as required by law.	Kern County Probation Department	Pending
7. To determine the effectiveness of its use of JJCPA funds, Los Angeles County Probation Department (Los Angeles) should include in its year-end reports to Community Corrections descriptions or analyses of how its JJCPA-funded programs influenced its juvenile justice trends, as required by law.	Los Angeles County Probation Department	Fully Implemented
8. To determine the effectiveness of its use of JJCPA funds, Mendocino should include in its year-end reports to Community Corrections descriptions or analyses of how its JJCPA-funded programs influenced its juvenile justice trends, as required by law.	Mendocino County Probation Department	Fully Implemented
9. To determine the effectiveness of its use of JJCPA funds, San Joaquin should include in its year-end reports to Community Corrections descriptions or analyses of how its JJCPA-funded programs influenced its juvenile justice trends, as required by law.	San Joaquin County Probation Department	Pending
10. To determine the effectiveness of its use of JJCPA funds, Santa Barbara County Probation Department (Santa Barbara) should include in its year-end reports to Community Corrections descriptions or analyses of how its JJCPA-funded programs influenced its juvenile justice trends, as required by law.	Santa Barbara County Probation Department	Fully Implemented
11. To adequately assess the effectiveness of its programs at reducing juvenile crime and delinquency, Los Angeles should collect data on all participants in each JJCPA program and for each service it provides.	Los Angeles County Probation Department	Pending
12. To adequately assess the effectiveness of its programs at reducing juvenile crime and delinquency, Mendocino should collect data on all participants in each JJCPA program and for each service it provides.	Mendocino County Probation Department	Pending
13. To adequately assess the effectiveness of its programs at reducing juvenile crime and delinquency, San Joaquin should collect data on all participants in each JJCPA program and for each service it provides.	San Joaquin County Probation Department	Pending
14. To accurately assess the effectiveness of its programs, Kern should determine how to accurately identify in its case management system the JJCPA programs and services in which each individual participates or should enhance its system to provide this capability.	Kern County Probation Department	Pending
15. To accurately assess the effectiveness of its programs, Los Angeles should determine how to accurately identify in its case management system the JJCPA programs and services in which each individual participates or should enhance its system to provide this capability.	Los Angeles County Probation Department	Pending
16. To accurately assess the effectiveness of its programs, Santa Barbara should determine how to accurately identify in its case management system the JJCPA programs and services in which each individual participates or should enhance its system to provide this capability.	Santa Barbara County Probation Department	Fully Implemented
17. To ensure that counties' comprehensive plans are informative and up to date, Community Corrections should revise its comprehensive plan template to require Coordinating Councils to specify plan components their counties are changing and to describe those changes. If a county is making no changes, the template should require the Coordinating Council to explain why no changes to the plan are necessary.	Board of State and Community Corrections	Fully Implemented
18. To enable Community Corrections to provide effective oversight of the required elements of the JJCPA, the Legislature should amend state law to describe a process for restricting the spending of JJCPA funding by counties that do not meet the requirements of the JJCPA. As part of that process, the State should prohibit counties that have not established Coordinating Councils from spending JJCPA funds.	Legislature	No Action Taken

19. To make JJCPA funding more stable and predictable, the Legislature should amend state law to increase the amount of guaranteed JJCPA funding the State provides to counties. If the Legislature decides to stabilize JJCPA funding, it should direct Community Corrections to evaluate the expenditure information counties submit and identify an appropriate amount of base funding. The Legislature should further direct Community Corrections to assess every five years the percentage of total JJCPA funds that growth funds represent to determine whether the base funding needs to be adjusted.	Legislature	No Action Taken
20. To ensure that counties include accurate information in their comprehensive plans and year-end reports, Community Corrections should review the information counties submit to it and follow up with them to obtain missing information or to clarify information that seems incorrect.	Board of State and Community Corrections	Partially Implemented
21. To better promote effective local efforts related to the JJCPA, Community Corrections should include on its website the capability for stakeholders, counties, and other interested parties to review and easily compare the JJCPA information of multiple counties. Specifically, its website should allow users to be able to select a specific type of JJCPA-funded program and easily review information the counties submitted for all programs associated with that program type. Community Corrections should determine the cost of providing this additional service and, if necessary, request additional resources.	Board of State and Community Corrections	Pending

Report Number 2019-119

Lanterman-Petris-Short Act: California Has Not Ensured That Individuals With Serious Mental Illnesses Receive Adequate Ongoing Care (July 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To ensure that counties are able to access important data about individuals whom they place on involuntary holds under the Lanterman Petris Short Act (LPS Act), the Legislature should amend state law to do the following:</p> <ul style="list-style-type: none"> Require DOJ to make the information that mental health facilities report to it about involuntary holds available to the Department of Health Care Services (DHCS) on an ongoing basis. Require treatment facilities to report to DHCS all short-term holds that result from the grave disability criterion. Direct DHCS to obtain daily the mental health facility information from DOJ and make that information, as well as the information that facilities report directly to it, available to county mental health departments for county residents, and for a limited time for nonresidents on an involuntary hold within the county. 	Legislature	No Action Taken

Report Number 2020-103

California Department of Corrections and Rehabilitation: It Has Poorly Administered the Integrated Services for Mentally Ill Parolees Program, and With Current Funding Cuts, It Must Find Ways to Transition Parolees to County Services (August 2020)

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
<p>1. To increase public safety and reduce the likelihood of recidivism, CDCR should establish a separate category in the appropriate data system to track the individuals who would have qualified for the integrated services program. It should also ensure that staff in the institutions, including mental health clinicians and staff involved in prerelease planning, coordinate with parole to assign these individuals to parole agents with specialized caseloads who have the training and experience to serve this population. CDCR should focus its efforts on at least the eight counties that are losing the integrated services program and complete the steps noted in this recommendation by February 2021.</p>	Department of Corrections and Rehabilitation	Pending

<p>2. To increase public safety and reduce the likelihood of recidivism, CDCR should continue to meet with the appropriate staff in the behavioral health departments of the eight counties where the integrated services program currently operates to facilitate coordination among CDCR' staff, the providers, and the counties. The coordination should focus on smoothly transitioning current program participants to the county services they need and on developing processes for future parolees with mental illness and issues with homelessness who will transition to county services. CDCR should begin holding these meetings by October 2020 and continue them until all necessary processes are in place.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>Partially Implemented</p>
<p>3. To increase public safety and reduce the likelihood of recidivism, CDCR should create a regular forum for subject-matter experts to share information regarding their respective efforts to smoothly transition current program participants to county services and to develop processes for future parolees with mental illness and issues with homelessness who will transition to county services. CDCR should include its staff from the eight counties in which the integrated services program will no longer operate, including staff in the institutions, such as mental health clinicians and staff involved in prerelease planning, parole agents, and parole outpatient clinical staff. CDCR should also include the providers currently under contract, county services staff, and others as necessary. The forums should offer CDCR' staff the opportunity to receive updated training as necessary, and CDCR should begin hosting these forums by October 2020.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>Pending</p>
<p>4. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, CDCR should review its processes for connecting these individuals to county services by determining the appropriate metrics to evaluate its processes and setting goals related to those metrics.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>No Action Taken</p>
<p>5. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, CDCR should review its processes for connecting these individuals to county services by ensuring that it is collecting sufficient, consistent data to review those metrics.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>No Action Taken</p>
<p>6. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, CDCR should review its processes for connecting these individuals to county services by establishing a timeline for conducting reviews regularly, but at least every three years. CDCR should develop its plan by July 2021 and include at least the eight counties formerly served by the integrated services program. CDCR should complete its first review by December 2021.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>No Action Taken</p>
<p>7. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, CDCR should review its processes for connecting these individuals to county services by reporting on its success in meeting its goals to the Council on Criminal Justice and Behavioral Health and the public. CDCR should develop its plan by July 2021 and include at least the eight counties formerly served by the integrated services program. CDCR should complete its first review by December 2021.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>No Action Taken</p>
<p>8. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, CDCR should review its processes for connecting these individuals to county services by using the reviews to identify changes to improve its processes for connecting parolees to resources, including improving training for CDCR' staff. CDCR should develop its plan by July 2021 and include at least the eight counties formerly served by the integrated services program. CDCR should complete its first review by December 2021.</p>	<p>Department of Corrections and Rehabilitation</p>	<p>No Action Taken</p>

Report Number I2020-2**Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty (October 2020)**

RECOMMENDATION	ENTITY	STATUS OF RECOMMENDATION
10. Within the next 60 days, DIR should complete the process of voiding the candidate's appointments to the SSM I, SSM II, and SSM III positions.	Department of Industrial Relations	Partially Implemented
11. Within the next 60 days, DIR should initiate an accounts receivable to collect the overpayments given to the candidate to prevent additional funds from exceeding the statute of limitations.	Department of Industrial Relations	Partially Implemented
12. DIR should take corrective action against any civil servant who facilitated the candidate's unlawful appointment.	Department of Industrial Relations	Partially Implemented
13. DIR should work with the executive official's current employer to take appropriate steps to ensure she is prevented from taking similar actions. In addition, DIR should work with her current employer to ensure she undergoes CalHR or SPB training on the requirements for making good-faith appointments.	Department of Industrial Relations	Fully Implemented
21. Within 60 days, Caltrans should initiate appropriate corrective actions against the employees and their supervisors where necessary for misusing state vehicles to commute.	Department of Transportation	Fully Implemented
22. Within 60 days, Caltrans should determine the options available for cost recovery and recoup the costs associated with the vehicle misuse, if feasible.	Department of Transportation	Fully Implemented
23. Within 120 days, Caltrans should determine whether other individuals within the employees' division regularly drive state vehicles home. If so, it should determine whether they have a legally permissible reason for doing so, ensure that they meet the qualifications for and have received storage permits, and investigate vehicle misuse as necessary.	Department of Transportation	Fully Implemented
24. DOJ should initiate appropriate corrective or disciplinary actions against the analyst and secretary for their time abuse and dishonesty.	California Department of Justice	Partially Implemented
25. DOJ should determine whether it can quantify any of the overpayments made to the secretary and either recover overpayments made to both the analyst and secretary or adjust their leave balances to account for the missed work time.	California Department of Justice	Partially Implemented
26. DOJ should initiate steps to improve supervision of the analyst and secretary, including ensuring that their supervisors work in close proximity to them to monitor their arrival and departure times.	California Department of Justice	Partially Implemented

* As of December 31, 2020, the entity has not provided a response to the California State Auditor (State Auditor) or the State Auditor has not assessed the entity's response.

Table 2
Monetary Values
January 1, 2013, Through December 31, 2020

Summary of Monetary Values From January 1, 2013, Through December 31, 2020

FISCAL YEAR	ANNUALIZED BENEFITS	ONE-TIME BENEFITS
July 1, 2020—December 31, 2020	\$1,063,341,100	\$6,805,000
July 1, 2019—June 30, 2020	2,122,981,200	37,483,300
July 1, 2018—June 30, 2019	2,125,147,200	9,561,800
July 1, 2017—June 30, 2018	448,413,200	33,700
July 1, 2016—June 30, 2017	154,236,200	10,493,450
July 1, 2015—June 30, 2016	107,497,200	39,700,800
July 1, 2014—June 30, 2015	94,981,200	12,879,000
July 1, 2013—June 30, 2014	77,997,000	516,780,000
January 1, 2013—June 30, 2013	53,753,500	12,448,000
TOTALS	\$6,248,347,800	\$646,185,050
Total Monetary Values	\$6,894,532,850	

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
Total for January 1, 2013, Through December 31, 2020		\$6,894,532,850
Total for July 1, 2020, Through December 31, 2020		\$1,070,146,100
Total One-Time Benefits for July 1, 2020, Through December 31, 2020		\$6,805,000
2019-127 (July 2020)	San Diego County Air Pollution Control District: It has Used Vehicle Registration Fees to Subsidize Its Permitting Process, Reducing the Amount of Funds Available to Address Air Pollution Increased Revenue —The San Diego County Air Pollution Control District (San Diego Air District) charges fees that are insufficient to pay for the full cost of its permitting program, thereby requiring it to subsidize that cost with funds from other sources. We calculated the total permit fee deficit to be \$3.8 million. We recommended that the San Diego Air District establish a methodology to calculate the full cost of its permitting program, based on its actual expenditures and administrative costs, and perform this calculation every year.	See annualized benefits below
12020-2 (October 2020) (Allegations I2018-0767, I2019-0044, I2018-0519, I2018-1979, I2019-0939, I2019-0873)	Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Personnel Decisions, Improper Contracting, Conflict of Interest, Misuse of State Resources, and Dishonesty Cost Savings/Avoidance —In 2016, the Department of State Hospitals (State Hospitals) began a telepsychiatry program and allowed its new telepsychiatrists to receive enhanced benefits—State Safety retirement benefits—even though these positions do not meet the requirements for these benefits. Further, State Hospitals failed to obtain approval from the California Department of Human Resources (CalHR) when it decided that its 17 telepsychiatrists qualified for safety retirement benefits. We estimate that the present value of what the State will pay in future retirement benefits for the telepsychiatrists is \$6.1 million unless State Hospitals’ error is corrected.	\$6,100,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
	Wasted Funds/Cost Recovery —An executive official and other officials at the Department of Industrial Relations (DIR) unlawfully preselected a candidate for a staff services manager I position and hired her at a pay rate greater than the position’s minimum salary even though she did not meet the requirements to be awarded the higher salary. As a result, from 2015 through 2019, DIR overpaid the candidate by approximately \$41,000 during the course of her employment. In October 2019, DIR ultimately concluded that of the \$41,000, the candidate is required to pay back \$27,500, while the remaining amount is beyond the three-year statute of limitations for recovering overpayments.	\$41,000
	Wasted Funds —From January 2018 through April 2019, a senior executive or his designee at the California Department of Veteran’s Affairs (CalVet) improperly approved 10 emergency contracts for the Veteran’s Home of California-Yountville, none of which involved circumstances that qualified as emergencies under state law. As a result, CalVet failed to solicit legally required competitive bids designed to ensure that the State receives the best value for its contracts. Ultimately, CalVet spent almost \$628,000 for 10 improper emergency contracts.	628,000
	Cost Recovery —Several employees in a maintenance division at the California Department of Transportation (Caltrans) improperly used state vehicles to commute to and from work. Specifically, from June 2018 through May 2019, six employees, all but one of whom were supervisors at differing levels, misused state vehicles for their personal commutes. The employees collectively traveled more than 40,000 commute miles in state vehicles, for a total cost of \$22,000.	22,000
	Cost Recovery —A senior legal analyst and a legal secretary at the Department of Justice (DOJ) consistently arrived late, departed early, and took extended lunch breaks without accounting for their missed time. We asked DOJ to assist in the investigation, and it determined that during a 10-month period, both employees failed to account for partial-day absences on their timesheets even though they had arrived late, left early, or taken extended lunches. From April 2019 through January 2020, the analyst’s partial day absences totaled 181 hours—or the equivalent of more than 22 work days—and resulted in a cost to the state of about \$7,000.	7,000
	Cost Recovery —A staff trainer at the Franchise Tax Board (FTB) regularly arrived to work late and left early without accounting for the missed time. We asked the FTB to investigate, and it determined that for at least one year, the staff trainer reported on her timesheet 158.75 hours—or more than 19 workdays—that she did not actually work, resulting in a cost to the state of almost \$7,000.	7,000

Annualized Carry Forward for July 1, 2020, Through December 31, 2020**\$1,063,341,100**

2002-009 (April 2003)	California Energy Markets	\$14,500,000
2011-120 (August 2012)	California Department of Transportation	1,900,000
2012-117 (March 2013)	State Athletic Commission	90,500
2012-110 (April 2013)	Department of Motor Vehicles	3,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	18,000
2013-119 (August 2014)	Department of Health Care Services	635,350
2012-603 (August 2014)	Department of Human Resources and California State University	611,000
2014-301 (November 2014)	Superior Court of California, County of Alameda	24,000
2013-125 (December 2014)	Department of Health Care Services	7,000
2014-107 (January 2015)	Administrative Office of the Courts†	6,946,750
2015-502 (July 2015)	Department of Social Services	11,600,000
2014-130 (August 2015)	Department of Health Care Services	1,009,500
2015-119 (March 2016)	State Board of Equalization ‡	180,000
2015-806 (August 2016)	City of Hemet	1,551,500
2015-803 (October 2016)	City of Maywood	12,500

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2016-111 (November 2016)	City of Irwindale	\$1,760,000
2016-121 (April 2017)	Department of Motor Vehicles	95,000
2017-109 (May 2018)	Department of Health Care Services	167,500,000
2018-603 (October 2018)	Department of Health Care Services	850,000,000
2019-125 (July 2020)	San Diego Air District	1,900,000
Total for July 1, 2019, Through June 30, 2020		\$2,160,464,500
Total One-Time Benefits for July 1, 2019, Through June 30, 2020		\$37,483,300
2018-133 (July 2019)	<i>Fallen Leaf Lake Community Services District: Its Billing Practices and Small Electorate Jeopardize Its Ability to Provide Services</i>	
	Cost Recovery —Because it overbilled the California Office of Emergency Services (Cal OES) and paid its own personnel less than the rate it told Cal OES it would, Fallen Leaf Lake Community Services District (district) improperly profited from reimbursements it received from paying agencies to provide personnel to fight wildfires. We calculated that the district improperly claimed a total of nearly \$703,000 in excess personnel reimbursements from Cal OES for 2016 through 2018. We recommended the district develop and implement a plan for returning to the paying agencies the excessive reimbursements it received.	\$703,000
12019-4 (August 2019)	<i>Gross Mismanagement Led to the Misuse of State Resources and Multiple Violations of State Laws: California Department of Food and Agriculture and a District Agricultural Association</i>	
	Cost Recovery —Employees and board members of a district agricultural association (association) incurred over \$30,000 in excessive and illegal travel expenses when they did not adhere to the State’s lodging and meal reimbursement rates and when they traveled out of state without approval. We recommended the association recoup all travel expenses from employees and board members who exceeded the allowable travel reimbursement amounts for lodging and meals or who improperly traveled to banned states.	\$30,000
	Cost Savings/Avoidance —In our review of the association’s credit card records from 2016 through 2018, we found nearly \$133,000 in purchases for which the association has no supporting receipts. The association’s failure to follow the accounting procedures manual led to unnecessary late fees and exposed it to potential credit card fraud. The association also paid over \$5,000 in late fees and interest because it did not pay its bills on time.	138,000
2019-112 (February 2020)	<i>California State Lottery: The Lottery Has Not Ensured That It Maximizes Funding for Education</i>	
	Lost Revenue —The California State Lottery failed to provide \$36 million in funding to education in fiscal year 2017-18 because it did not budget to adhere to the proportionality requirement in the Lottery Act.	\$36,000,000
12020-1 (April 2020) (Allegations 12017-1372, 12018-0364, 12018-0428, 12019-0010, 12018-0665, 12019-0489, 12018-0756, 12018-1932)	<i>Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty</i>	
	Wasted Funds —The California Department of Fish and Wildlife (Fish and Wildlife) wasted more than \$535,000 of state and federal funds when it purchased a custom-built research boat in June 2017 that cannot perform the tasks for which it was intended. This wasteful purchase resulted largely from weaknesses in Fish and Wildlife’s procurement process. As a result of its poor design, the research boat has remained mostly unused in a marina since its delivery in June 2017.	\$535,000
	Wasted Funds —A veterans long-term care home (veterans home) administrator at CalVet wasted nearly \$38,000 in state funds by failing to ensure that veterans home staff followed state procedures to inspect a bedbug treatment oven (equipment) upon delivery. The equipment, which is approximately 7 feet by 7 feet in size, has been inoperable since delivery in 2015 and has deteriorated as a consequence of being left outdoors and unprotected from the elements for more than four years.	38,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
	Wasted Funds/Cost Recovery —From July 2016 through June 2018, seven employees at five state agencies—Caltrans, California Air Resources Board (CARB), Department of Social Services (DSS), Department of General Services (DGS), and Employment Development Department (EDD)— claimed 324 hours of leave that was improperly categorized as bereavement leave and valued at almost \$10,000. In all instances, the supervisors for the employees failed to adequately review employee timesheets to ensure that employees charged bereavement leave in accordance with permissible limits. Caltrans and CARB corrected bereavement leave usage by using another category of accrued leave, recovering about \$5,700.	\$10,000
	Lost Revenue — A supervisor at the California Energy Commission (CEC) misused state parking permits since 2013 by distributing paid parking permits to up to seven of her staff so that she and her staff could park their personal vehicles at the State’s expense, a violation of state law. The misuse resulted in the employees receiving parking valued at an estimated \$13,500.	13,500
	Wasted Funds —A psychiatrist at State Hospitals improperly used 46 hours of state-compensated continuing medical education (CME) leave valued at almost \$6,500 to work at another job.	6,500
	Wasted Funds —Two employees at the California Department of Public Health (CDPH) arrived to work late, took extended breaks, and left work early without accounting for their missed work time. We estimated that, during a one-year period, the two employees missed a total of nearly 300 hours of work, costing the State more than \$9,300 in salary paid for work not performed.	9,300

Annualized Carry Forward for July 1, 2019, Through June 30, 2020		\$2,122,981,200
2002-009 (April 2003)	California Energy Markets	\$29,000,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	California Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	36,000
2013-119 (August 2014)	Department of Health Care Services	1,270,700
2012-603 (August 2014)	Department of Human Resources and California State University	1,222,000
2014-301 (November 2014)	Superior Court of California, County of Alameda	48,000
2013-125 (December 2014)	Department of Health Care Services	14,000
2014-107 (January 2015)	Administrative Office of the Courts†	13,893,500
2015-502 (July 2015)	Department of Social Services	23,200,000
2014-130 (August 2015)	Department of Health Care Services	2,019,000
2015-119 (March 2016)	State Board of Equalization ‡	360,000
2015-806 (August 2016)	City of Hemet	3,103,000
2015-803 (October 2016)	City of Maywood	25,000
2016-111 (November 2016)	City of Irwindale	3,520,000
2016-121 (April 2017)	Department of Motor Vehicles	190,000
2017-109 (May 2018)	Department of Health Care Services	335,000,000
2018-603 (October 2018)	Department of Health Care Services	1,700,000,000
Total for July 1, 2018, Through June 30, 2019		\$2,134,709,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
Total One-Time Benefits for July 1, 2018, Through June 30, 2019		\$9,561,800
I2018-1 (July 2018) (Allegations I2017-0276, I2016-1265, I2017-0414, I2015-1129, I2017-0453, I2017-0195)	<i>Investigations of Improper Activities by State Agencies and Employees: Misuse of State Time, Economically Wasteful Activities, and Misuse of State Property</i>	
	Wasted Funds —Two employees at California State University (CSU), Fresno (Fresno State) engaged in egregious and continued time and attendance abuse by taking extended breaks or leaving campus without accounting for their time. We estimate that from 2013 through 2017, the employees failed to account for more than 5,100 hours of work, costing the State more than \$111,000 in salary paid for work not performed.	\$111,000
	Wasted Funds —An employee at Kern Valley State Prison misused state time for about two years by regularly leaving work up to 45 minutes early. We estimate that the employee failed to account for 312 hours of missed work time, costing the State approximately \$9,000.	9,000
	Wasted Funds —An employee at the Department of Motor Vehicles (DMV) slept at her desk for extended periods of time during work hours for nearly four years. We estimate that, from February 2014 through December 2017, the employee misused 2,200 hours of work time as a result of sleeping on the job, costing the State more than \$40,000.	40,000
	Wasted Funds —A nursing director at a Southern California adult prison removed a licensed vocational nurse (nurse) from her assigned nursing position providing patient care and reassigned her to perform nurse scheduling duties typically done by an office technician. During this period, the nurse continued to receive her pay as a nurse causing California Correctional Health Care Services (Correctional Health Care) to waste more than \$10,500 in unnecessary salary payments. Additionally, the nursing director's decision cost the State more than \$18,700 in unnecessary overtime payments paid to other nurses to cover the nurse's originally assigned post. Therefore, we estimate this decision cost the State approximately \$29,000.	29,000
Wasted Funds —A manager at CSU, Dominguez Hills directed a member of his staff to purchase an electric vehicle quick charger for over \$6,800 in March 2013. The quick charger remained unused and uninstalled for five years.	6,800	
2018-603 (October 2018)	<i>Department of Health Care Services: It Paid Billions in Questionable Medi-Cal Premiums and Claims Because It Failed to Follow Up on Eligibility Discrepancies</i>	
	Cost Avoidance —We questioned \$139 million in payments from the month of December 2017. Projecting that amount across the 12 months of a year, we estimate that the Department of Health Care Services (DHCS) could avoid about \$1.7 billion per year in questionable payments if it resolved these discrepancies.	See annualized benefits below
	Cost Recovery —To recover funds spent inappropriately, prevent future erroneous payments, and ensure eligible individuals' access to care, DHCS should resolve the discrepancies we identified and recover erroneous payments where allowable by June 30, 2019. For example, DHCS paid the managed care plan more than \$383,000 for a deceased beneficiary whom it should have known was no longer in need of services.	\$383,000
2018-117 (February 2019)	<i>City and County Contracts With U.S. Immigration and Customs Enforcement: Local Governments Must Improve Oversight to Address Health and Safety Concerns and Cost Overruns</i>	
	Cost Savings/Avoidance —According to Yolo County, it expended county funds for services it was unaware could have been paid for with federal funds. We estimate that during fiscal year 2017–18, Yolo county might have spent approximately \$700,000 just to pay for contractual and indirect costs that it previously did not include in its budget and that could have been funded by Refugee Resettlement.	\$700,000
Cost Savings/Avoidance —Orange County's identified costs for detainees exceeded U.S. Immigration and Customs Enforcement (ICE) payments by approximately \$1.7 million based on the average number of detainees billed to ICE per day in fiscal year 2017–18. Orange County could be receiving more revenue from ICE. Although Orange County's identified costs for housing detainees have exceeded the payments from ICE, Orange County has not taken any action to formally renegotiate the contract's per diem rate with ICE.	1,700,000	

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
I2019-1 (March 2019)	<p>Investigation of Improper Activities by a State Agency and Its Employees: A Director Committed Gross Misconduct When She Repeatedly Violated Merit-Based Employment Principles and Attempted to Retaliate Against Suspected Whistleblowers</p>	
	<p>Cost Recovery—From August 2015 through April 2017, a director’s daughter submitted fraudulent timesheets indicating that she regularly worked 40-hour workweeks during this time for which the State paid her more than \$102,000 in salary. Additionally, for the four months from April 2017 through early August 2017, evidence indicates that she did not perform any of the work she claimed to have engaged in as an associate information systems analyst, but she continued to submit timesheets reporting full-time work, for which the State paid her more than \$27,000. We recommended that the oversight agency collect nearly \$129,000 from her for her fraudulent claims of time worked.</p>	\$129,000
I2019-2 (April 2019)	<p>Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision</p>	
	<p>Cost Recovery—The attendance records we reviewed for 25 exempt employees from three California Department of Tax and Fee Administration† (CDTFA) offices showed that exempt employees consistently reported working a fixed five-day schedule on their timesheets even though they worked non-standard schedules. Because they did not fully account for their time off, the 25 employees we reviewed at the three offices were overpaid more than \$72,000 from January 2016 through May 2018. We recommended that CDTFA recover overpayments or adjust leave balances for the 25 exempt employees that this report identifies.</p>	\$72,000
	<p>Wasted Funds—During 2017–2018, a CSU campus police officer engaged in a pattern of time and attendance abuse and failed to perform her duties adequately. We estimated that rather than performing her duties, the police officer laid down or slept for an average of one to four hours per shift for a period of nearly nine months, resulting in a waste of state funds ranging from almost \$4,100 to nearly \$16,400. Furthermore, after the police officer transferred to an investigative position in 2018, she failed to work her full 10-hour shifts because she regularly included 30 minutes of her commute time at the start of her shift and 30 minutes at the end of her shift as part of her work days. The CSU paid her for these hours she either could not account for or did not work.</p>	21,000
	<p>Cost Recovery—Over the course of several years, three engineers at the State Water Resources Control Board (State Water Board), who are classified as hourly employees and are required to account for any partial-day absences, misused an estimated 1,000 hours of state time by arriving to work late, taking extended lunch breaks, and leaving work early. Their misuse cost the State more than \$47,000 in salaries paid for work the employees did not perform. We recommended that the State Water Board determine the amount of time it can charge the engineers for their missed work hours, reduce their leave balances accordingly, and if applicable, seek to recover from them any wages paid for time they did not work.</p>	47,000
	<p>Cost Recovery—From February 2016 through September 2018, an information technology associate at Caltrans improperly claimed 80 hours of leave and nearly 175 hours of work that she did not perform at a cost to the State of over \$8,000. We recommended that Caltrans ensure that it recoups all overpayments that it made to the associate.</p>	8,000
I2019-3 (May 2019)	<p>Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Travel Payments, Improper Promotion and Hiring Practices, and Misuse of State Resources</p>	
	<p>Wasted Funds—Caltrans improperly and wastefully paid almost \$42,000 for expenses a manager incurred as a result of her travel from her home in San Diego to Sacramento, the intended headquarters location for her position. We recommended that within 90 days, Caltrans determine if any of the improper payments can be collected from the manager and, if so, attempt the collection of the improper travel reimbursements.</p>	\$42,000
	<p>Wasted Funds—State Hospitals wasted nearly \$48,000 in state funds from mid-November 2016 through January 2018 when it paid for an administrator to travel to its Sacramento headquarters from the administrator’s home in another location in California.</p>	48,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
	Cost Recovery —In 2016 Fish and Wildlife’s improper appointment of a branch chief resulted from an employee’s deliberate misrepresentation of his past supervisory experience. He received nearly \$235,000 in compensation from the date of his improper appointment through December 2018. We recommended Fish and Wildlife void any improper appointments and collect compensation received as a result of the improper appointment as allowed by state law.	\$235,000
	Cost Recovery —A manager at the California Department of Corrections and Rehabilitation (CDCR) misused a state vehicle for several years for his commute from his residence to the correctional facility where he was headquartered. From January 2016 through December 2018, his misuse included nearly 42,000 commute miles and cost the State an estimated \$22,000. We identified at least five others who routinely misused state vehicles for commuting purposes, resulting in an estimated total cost to the State of nearly \$58,000. In total, the supervisors’ and managers’ misuse of state vehicles resulted in an estimated cost to the State of more than \$80,000. We recommended CDCR consider and begin legally permissible recovery efforts for the costs associated with the managers’ misuse of a state vehicle for commuting purposes.	80,000
2018-119 (June 2019)	California Department of Fish and Wildlife: It Is Not Fulfilling Its Responsibilities Under the California Environmental Quality Act	
	Wasted Funds —From fiscal years 2012–13 through 2016–17, Fish and Wildlife did not spend about \$5.7 million in California Environmental Quality Act (CEQA) fee revenue on CEQA-related activities. Instead, that revenue helped Fish and Wildlife cover shortfalls in other programs, because although state law requires Fish and Wildlife to use CEQA filing fee revenue for CEQA activities, Fish and Wildlife does not track CEQA revenues separately from certain other program revenues. Thus, Fish and Wildlife cannot ensure that it uses restricted CEQA fee revenue only for CEQA purposes.	\$5,700,000
	Lost Revenue —In an audit of San Joaquin County, Fish and Wildlife’s auditors found that the county did not collect or remit filing fees for 81 projects from July 2016 through March 2017. Fees from these projects would have totaled about \$180,000. Further, another audit from the same year of Santa Barbara County revealed eight project applicants filed notices of determination with the county, but the county did not have proof of the applicants’ filing fee payments. If, in fact, the eight applicants did not pay, Fish and Wildlife lost another \$21,000 in fee revenue. To ensure it receives all CEQA revenues to which it is entitled, we recommend that Fish and Wildlife immediately begin collecting any unpaid fees it identifies in audits of counties.	201,000
Annualized Carry Forward for July 1, 2018, Through June 30, 2019		\$2,125,147,200
2002-009 (April 2003)	California Energy Markets	\$29,000,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	76,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	2,090,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	California Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	36,000
2013-119 (August 2014)	Department of Health Care Services	1,270,700
2012-603 (August 2014)	Department of Human Resources and California State University	1,222,000
2014-301 (November 2014)	Superior Court of California, County of Alameda	48,000
2013-125 (December 2014)	Department of Health Care Services	14,000
2014-107 (January 2015)	Administrative Office of the Courts†	13,893,500
2015-502 (July 2015)	Department of Social Services	23,200,000

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REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2014-130 (August 2015)	Department of Health Care Services	\$2,019,000
2015-119 (March 2016)	State Board of Equalization ‡	360,000
2015-806 (August 2016)	City of Hemet	3,103,000
2015-803 (October 2016)	City of Maywood	25,000
2016-111 (November 2016)	City of Irwindale	3,520,000
2016-121 (April 2017)	Department of Motor Vehicles	190,000
2017-109 (May 2018)	Department of Health Care Services	335,000,000
2018-603 (October 2018)	Department of Health Care Services	1,700,000,000
Total for July 1, 2017, Through June 30, 2018		\$448,446,900
Total One-Time Benefits for July 1, 2017, Through June 30, 2018		\$33,700
I2017-2 (October 2017) (Allegations I2015-0959, I2016-0604, and I2016-0244)	<i>Investigations of Improper Activities by State Agencies and Employees: Inaccurate Attendance Records, Violation of State Laws, and Misuse of State Resources</i> Cost Savings/Avoidance —Atascadero State Hospital failed to ensure the accuracy of a psychiatric technician's attendance records resulting in about \$7,500 in improper overtime pay from July 2015 through June 2016.	\$7,500
	Cost Savings/Avoidance —Two managers at the Department of Water Resources (Water Resources) failed to ensure the accuracy of the time and attendance records of an administrative supervisor from 2008 to 2016. As a result, based on the limited data available, the administrative supervisor undercharged her leave by as many as 149 hours over a six-month period, at an estimated cost to the state almost \$5,200. However, based on the administrative supervisor's pattern of attendance and her failure to charge leave for partial-day absences during her nearly eight years of state employment, the actual cost to the State was likely much greater.	5,200
2017-302 (December 2017)	<i>Judicial Council of California: It Needs to Follow Competitive Bidding Processes More Consistently and Establish Clear Guidance for Invoice Processing</i> Cost Savings/Avoidance —The Judicial Council of California may have missed savings of about \$10,000 when it entered into a series of 25 contracts with the same vendor over two years instead of obtaining a master agreement with the vendor for a lower hourly rate.	\$10,000
2017-116 (April 2018)	<i>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</i> Cost Recovery —The Community Child Care Council (4Cs) expended over \$11,000 in unallowable administrative reimbursements pertaining to travel, conferences, supplies, and professional services. In order to rectify 4Cs' inappropriate use of state funding, the Department of Education should recalculate the amount of 4Cs' reimbursable costs based on the unallowable costs we identified and recover any funds that should be repaid.	\$11,000
2017-109 (May 2018)	<i>Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued</i> Cost Savings/Avoidance —The State received approximately \$521 million in annual quality assurance fees from nursing facilities as well as an equal amount of federal matching funds in fiscal year 2016–17. DHCS anticipated reimbursing those nursing facilities about \$335 million with no conditions. If the State instead used the \$335 million in quality assurance fees for new quality improvement incentives, the funds could help improve quality of care throughout the State.	See annualized benefits below
Annualized Carry Forward for July 1, 2017, Through June 30, 2018		\$448,413,200
2002-009 (April 2003)	California Energy Markets	\$29,000,000
2009-112 (May 2010)	Department of Health Care Services	4,700,000
2010-108 (June 2010)	Department of Public Health	3,566,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2009-118 (August 2010)	Department of Developmental Services	\$15,000,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	76,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	2,090,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	California Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	36,000
2013-119 (August 2014)	Department of Health Care Services	1,270,700
2012-603 (August 2014)	Department of Human Resources and California State University	1,222,000
2014-301 (November 2014)	Superior Court of California, County of Alameda	48,000
2013-125 (December 2014)	Department of Health Care Services	14,000
2014-107 (January 2015)	Administrative Office of the Courts†	13,893,500
2015-502 (July 2015)	Department of Social Services	23,200,000
2014-130 (August 2015)	Department of Health Care Services	2,019,000
2015-119 (March 2016)	State Board of Equalization ‡	360,000
2015-806 (August 2016)	City of Hemet	3,103,000
2015-803 (October 2016)	City of Maywood	25,000
2016-111 (November 2016)	City of Irwindale	3,520,000
2016-121 (April 2017)	Department of Motor Vehicles	190,000
2017-109 (May 2018)	Department of Health Care Services	335,000,000
Total for July 1, 2016, Through June 30, 2017		\$164,729,650
Total One-Time Benefits for July 1, 2016, Through June 30, 2017		\$10,493,450

2015-806
(August 2016)

City of Hemet: Its Ongoing Budget Deficit and Organizational Inefficiency Threaten Its Financial Stability and Delivery of Public Services

Increased Revenue—The city of Hemet (Hemet) spent about \$1.8 million of its limited general fund resources in fiscal year 2014–15 to fund library operations and has spent similar amounts during the past several fiscal years. We found that even though it was facing ongoing budget deficits, Hemet did not have plans to make the library self-sufficient or to reduce its impact on the general fund. Nearly half of the library’s patrons do not actually live in Hemet. Hemet could generate at least \$835,000 in additional revenue annually for charging for nonresident use of the city library.

See annualized benefits below

Cost Savings—Hemet outsourced landscape maintenance for some of its grounds. It could generate cost savings by outsourcing the remainder of the maintenance, including its parks. We determined that the annual cost of contracting with a private company to fully maintain a park ranges from 10 cents to 20 cents per square foot. We estimate that Hemet could generate annually \$183,000 in savings from outsourcing maintenance of city parks.

See annualized benefits below

Increased Revenue—Hemet’s fire department does not charge for its services when it is the first responder to calls for emergency medical services. Although in 2015, the fire department responded to more than 13,000 emergency medical calls, representing more than 80 percent of its total calls, it did not charge for such services. We determined that the city could have generated \$1,900,000 in fiscal year 2015–16 if it had charged for emergency medical services, based on a 50 percent collection rate. Further, we estimate that Hemet could generate annually \$2,085,000 to \$2,837,000 for fiscal years 2016–17 through 2019–20.

See annualized benefits below

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
I2016-2 (August 2016) (Allegations I2015-0034, I2014-0934, I2015-1073)	<i>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</i>	
	Wasted Funds —CDPH wasted state funds when it failed to enforce proper policies and procedures to ensure that it reimbursed travel in accordance with the applicable state law. From July 2012 through March 2016, Public Health improperly reimbursed a total of \$74,000 in travel expense claims for an official to travel from Sonoma County to Sacramento County.	\$74,000
	Wasted Funds —The Napa State Hospital (hospital) overpaid an investigator nearly \$3,000 from October 2015, through February 2016 for performing the duties of a communications operator. The hospital wasted state funds by paying her overtime wages based on her regular pay as an investigator rather than at the regular hourly rate for communications operator. Additionally, a supervisor at the Department of Parks and Recreation (State Parks) misused state resources when she used her state-issued cell phone to promote and sell beauty products and to communicate with relatives who reside outside of the State. State Parks determined the total charges incurred from the supervisor’s misuse of her state-issued cell phone totaled nearly \$200.	3,200
	Cost Recovery —Caltrans failed to collect \$57,000 in rent and late fees from 16 of the 30 tenants in a mobile home park it acquired in 2010. Caltrans also failed to collect \$258,000 in utility reimbursements from tenants from October 2010 through December 2015. Caltrans’ weak management cost the state \$315,000 as of December 31, 2015.	315,000
2015-803 (October 2016)	<i>City of Maywood: Its Flawed Governance and Financial Mismanagement Could Compromise the Basic Services It Provides to Residents</i>	
	Cost Recovery —We found that the City of Maywood (Maywood) city council members used city funds inappropriately to pay for the cost of a celebration—\$2,450 for catering and \$800 for entertainment—of the new city council at the December 2015 meeting. Because these spending decisions represent a breach of the city council’s fiduciary responsibility to safeguard the city’s public resources, we recommended that the city council reimburse the city for the \$3,250 in costs incurred for the celebration.	\$3,250
	Lost Revenue —As of June 2016, Maywood failed to collect more than \$177,000 in unpaid parking tickets issued since October 2015 and associated late fees.	177,000
	Lost Revenue —Maywood failed to identify eight businesses and one apartment that were operating without business licenses. Many businesses known to Maywood were delinquent in their payments of license fees. Maywood could collect up to \$19,000 in additional, one-time revenue if it collects from these businesses. Further, we found that Maywood failed to collect more than \$60,000 in rent revenue and late fees since 2012. Maywood did not begin to collect these outstanding lease payments until we brought this issue to the attention of the interim city administrator.	79,000
	Cost Savings/Avoidance —Maywood pays both the employer’s share and the employees’ share of the cost of its retirement plan for miscellaneous employees. We found that Maywood could save at least \$25,000 annually, by requiring its staff and elected officials to begin contributing to the costs of their retirement benefits.	See annualized benefits below
2016-106 (November 2016)	<i>Los Angeles County: Weak Oversight of Its Lease With the Los Angeles County Fair Association Has Likely Cost Millions of Dollars in Revenue</i>	
	Lost Revenue —Los Angeles County failed to actively monitor its lease with the association, potentially resulting in a loss of more than \$6 million in rent revenue related to the hotel from 2006 through 2015.	\$6,000,000
	Lost Revenue —The Los Angeles County Fair Association failed to pay rent related to the conference center, contradicting its representations to the county when it sought help financing the construction. Los Angeles County has lost out on roughly \$350,000 in total rent revenue related to the Los Angeles County Fair Association’s conference center.	350,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2016-110 (November 2016)	Trade Apprenticeship Programs: The State Needs to Better Oversee Apprenticeship Programs, Such as the Air Conditioning Trade Association's Sheet Metal Program	
	Cost Recovery —The Air Conditioning Trade Association (ACTA) claimed homework assignment hours for reimbursement from Central Unified, but such claims are not allowable under state law. We estimate that between fiscal years 2010–11 through 2014–15, ACTA claimed at least 10,100 hours for unallowable reimbursements, with a cost of nearly \$51,000 in apprenticeship instruction funding.	\$51,000
2016-111 (November 2016)	City of Irwindale: It Must Exercise More Fiscal Responsibility Over Its Spending So That It Can Continue to Provide Core Services to Residents	
	Cost Savings/Avoidance —The city of Irwindale (Irwindale) provided key management and all other full-time employees with more generous employee pensions than those offered by comparable cities. For fiscal year 2015–16, the city budgeted approximately \$476,000 for Public Agency Retirement Services (PARS). Irwindale could reduce its employee benefits cost by eliminating further city contributions to the PARS supplemental benefit plan or at least increase participant contributions to cover the full employee share of the plan's costs.	See annualized benefits below
	Cost Savings/Avoidance —Irwindale spent \$944,000 on a prescription assistance program in fiscal year 2015–16. We recommended that Irwindale eliminate its current resident prescription drug program and replace 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.	See annualized benefits below
	Cost Savings/Avoidance —If Irwindale were to implement a cap of \$2,500 per resident for its prescription program, two-thirds the average amount spent per participant in fiscal year 2015–16, it could save more than \$300,000 per year on prescription drug benefits.	See annualized benefits below
	Cost Savings/Avoidance —We recommended that Irwindale reevaluate the possibility of contracting policing services as an alternative to operating its own police department. In 2009 the Los Angeles County Sheriff's Department performed a study of the Irwindale City Police Department and proposed providing policing services to the city that would reduce its annual costs by 25 percent, or \$1.8 million at the time.	See annualized benefits below
I2017-1 (March 2017) (Allegations I2016-0112, I2015-0736, I2015-0576, I2016-0015, I2016-0195, I2016-0276)	Investigations of Improper Activities by State Agencies and Employees: Misuse of Resources, Inaccurate Attendance Records, Disclosure of Confidential Information, and Improper Payments	
	Wasted Funds —A parole agent with CDCR misused a state vehicle for her personal commute between January 2016 and July 2016 at a total cost to the state of about \$3,800.	\$3,800
	Wasted Funds —An analyst at Caltrans misused state time by regularly taking excessive smoking breaks and extended lunches during her workdays, and she violated state law and a Caltrans directive regarding incompatible activities. We estimate that on average, the analyst misused 130 hours of state time from July 2015 to March 2016 at a total cost to the state of about \$4,300.	4,300
	Wasted Funds —A pharmacist at a state hospital failed to charge sufficient leave for absences and was overpaid for standby hours between January 2014 through August 2015 for a combined total of 99 hours. The combined 99 hours of undercharged leave and the overcompensated time represents a total cost to the state of \$5,000.	5,000
	Cost Recovery —The California Institution for Women improperly paid a program chief a total of \$2,520 from March 2015 through September 2015 in the form of a monthly \$360 Institutional Worker Supervision Pay differential intended for those involved in the supervision of inmate workers. In addition, CDCR paid the program chief \$1,080 in extra pay between December 2014 and February 2015 even though it did not maintain the initial approving paperwork on file to authorize these payments.	3,600
	Cost Recovery —CSU, San Diego erroneously paid a maintenance employee amounts totaling an additional \$2,100 from June 2015 to June 2016 because of an inaccurate hire date in a computer system.	2,100
	Wasted Funds —A full-time library employee at Fresno State misused a university resource by visiting more than 48,300 webpages largely related to online videos and games from May 2015 through May 2016. The library employee may have misused as many as 85 hours of Fresno State time for a representative one-month period. Over the course of the 13 months reviewed, we estimate that this misused time may have cost Fresno State as much as \$22,200.	22,200

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2016-121 (April 2017)	<i>Department of Motor Vehicles: Administrative and Statutory Changes Will Improve Its Ability to Detect and Deter Misuse of Disabled Person Parking Placards</i>	
	Increased Revenue —Officials at all six cities stated that they do not make use or were not aware of a provision in state law that allows local governments to pass ordinances to increase penalties for placard misuse by \$100 per citation. For example, Los Angeles Department of Transportation reported that the city issued almost 1,900 citations in 2016. If Los Angeles increased its placard misuse penalty by the additional \$100, it might have raised nearly \$190,000 in additional revenue for placard enforcement.	See annualized benefits below
	Lost Revenue —We estimate that the city of San Francisco missed out on at least \$3.4 million in annual parking revenue based on a 15 percent rate of misuse due to people parking for free with disabled placards or plates.	\$3,400,000
Annualized Carry Forward for July 1, 2016, Through June 30, 2017		\$154,236,200
2002-009 (April 2003)	California Energy Markets	\$29,000,000
2009-043 (November 2009)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	38,000
2009-030 (July 2009)	State Bar of California	285,000
2009-112 (May 2010)	Department of Health Care Services	4,700,000
2010-108 (June 2010)	Department of Public Health	3,566,000
2009-118 (August 2010)	Department of Developmental Services	15,000,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	76,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	2,090,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	36,000
2013-119 (August 2014)	Department of Health Care Services	1,270,700
2012-603 (August 2014)	Department of Human Resources and California State University	1,222,000
2014-301 (November 2014)	Superior Court of California, County of Alameda	48,000
2013-125 (December 2014)	Department of Health Care Services	14,000
2014-107 (January 2015)	Administrative Office of the Courts†	13,893,500
2014-113 (January 2015)	Department of Public Health	500,000
2015-502 (July 2015)	Department of Social Services	23,200,000
2014-130 (August 2015)	Department of Health Care Services	2,019,000
2015-119 (March 2016)	State Board of Equalization ‡	360,000
2015-127 (April 2016)	Franchise Tax Board/ Corporate Tax Expenditures	40,000,000
2015-806 (August 2016)	City of Hemet	3,103,000
2015-803 (October 2016)	City of Maywood	25,000
2016-111 (November 2016)	City of Irwindale	3,520,000
2016-121 (April 2017)	Department of Motor Vehicles	190,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
Total for July 1, 2015, Through June 30, 2016		\$147,198,000
Total One-Time Benefits for July 1, 2015, Through June 30, 2016		\$39,700,800
2015-502 (July 2015)	<i>Follow-Up—California Department of Social Services: Although Making Progress, It Could Do More to Ensure the Protection and Appropriate Placement of Foster Children</i>	
	Cost Savings —DSS has not implemented a recommendation from our 2011 audit to revise its regulations so that licensed foster homes have a higher priority than foster family agencies for children who do not have identified treatment needs. We estimate that if Social Services were to implement our recommendations, counties could save \$116 million over the next five years.	See annualized benefits below
2014-130 (August 2015)	<i>California Department of Health Care Services: It Should Improve Its Administration and Oversight of School-Based Medi-Cal Programs</i>	
	Cost Savings/Avoidance —When DHCS implemented a random moment time survey methodology for its administrative activities program, it missed an opportunity to implement a single statewide quarterly time survey. We estimate that the administrative activities program could save as much as \$1.3 million annually in coding costs alone if DHCS conducted a single statewide quarterly time survey.	See annualized benefits below
	Lost Revenue —DHCS has not maximized federal reimbursements applicable to the administrative activities program because it has not adequately maximized schools' participation. We estimate that the schools that were still not participating in the program during fiscal year 2011–12 missed out on claiming \$10.2 million in federal reimbursements for that same fiscal year. Additionally, DHCS has not maximized the federal reimbursement amount available for translation services in a school-based setting. DHCS has allowed California schools to claim only a 50 percent reimbursement rate. This resulted in the loss of an estimated \$4.6 million in federal funding from February 2009 through June 2015.	\$14,800,000
	Cost Recovery —We anticipate a future annual cost recovery of \$719,000 if DHCS revised reimbursement rates to authorize schools to claim the full allowable 75 percent rate.	See annualized benefits below
I2015-1 (August 2015) (Allegations I2013-0440, I2014-1440, I2014-1011, I2014-1398, I2015-0384)	<i>Investigations of Improper Activities by State Agencies and Employees: Violations of State Law Including Failure to Seek Competitive Bids, Increase Rental Rates, Properly Dispose of Surplus Property, and Adequately Supervise</i>	
	Wasted Funds —Correctional Health Care failed to seek competitive bids from vendors when it sought to upgrade the electrical infrastructure within state prisons beginning in 2011. It paid the contractor \$3.2 million to do nothing more than process invoices of the subcontractor, who performed all the work.	\$3,200,000
	Lost Revenue —Caltrans failed to increase the rental rates to reflect the fair market value of state land rented by telecommunications companies in the San Francisco Bay Area, in violation of a provision in their license agreements. Caltrans' failure to increase rates cost the State nearly \$883,000 in revenue from July 1, 2012 through September 30, 2014.	883,000
	Wasted Funds/Cost Recovery —For nearly two years, CDCR and Correctional Health Care improperly allowed three chief psychologists to receive extra compensation for being on call or for returning to work after their shifts ended to perform additional duties. As a result, the State overpaid these employees a total of \$96,000.	96,000
	Lost Revenue —A field division chief and a civil maintenance branch chief (maintenance manager) with Water Resources failed to follow the appropriate policies when disposing of accumulated surplus property. The maintenance manager recycled property, including copper wire, without making the required notification to the branch in charge of property disposal. We estimate the state lost revenue of approximately \$8,000.	8,000
	Wasted Funds —The Chula Vista Veterans Home wasted state funds when it purchased a piece of equipment for nearly \$50,000 and rarely used it during the past five years.	50,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
I2016-1 (February 2016) (Allegations I2015-0478, I2014-0970, I2015-0084, and I2014-1285, I2014-0948, I2014-1576, I2013-1633)	Investigations of Improper Activities by State Agencies and Employees: Misuse of State Resources, Forgery, False Time Reporting, Financial Interests Disclosure Violations, and Waste of State Funds	
	Wasted Funds —A supervisor at CDPH misused state time by leaving for several hours during his shift nearly every day without using leave and without approval. We estimate the supervisor did not account for 234 hours of his work time, valued at nearly \$4,000, from January 2015 through the end of July 2015.	\$4,000
	Wasted Funds —An employee at Fish and Wildlife misused state resources by submitting a travel expense claim for meals and incidentals, and charging a state credit card for fuel for traveling to a two-day retirement planning fair that he did not attend. We estimate the employee misused approximately \$300 of state resources.	300
	Cost Recovery —A supervising nurse at Correctional Health Care forged seven military documents regarding the dates of his reservist duties and submitted false time sheets to his supervisor at Correctional Health Care. The supervising nurse did not work for the military on 10 of the 34 days identified in the forged documents, costing the state approximately \$4,000. Further, the state paid him nearly \$2,000 for four days he inaccurately indicated performing active duty when he actually performed inactive duty. We estimate the State overpaid the nurse nearly \$6,000.	6,000
	Wasted Funds —DGS failed to update its statewide policy since forming a rental car contract with Enterprise. By appropriately making its policies and practices consistent with the statewide policy, the Department of Resources Recycling and Recovery (CalRecycle) unnecessarily spent approximately \$4,000 from July 2014 through June 2015. We estimate the total waste resulting from DGS policy may have been much greater, given that other state agencies in the Sacramento area are also subject to this policy.	4,000
	Wasted Funds —Four psychiatrists at Patton State Hospital regularly worked an average of 22 to 29 hours per week instead of the average of 40 hours per week required by their collective bargaining agreement. We determined that the psychiatrists' 2,254 hours of missed work between July 2014 and June 2015 had a value of nearly \$297,000.	297,000
	Wasted Funds —Water Resources wasted state funds when it improperly reimbursed three employees nearly \$4,500 in excess of the allowed amount for training as a result of its staff's inconsistent practices and failure to follow its training policies and procedures.	4,500
	Cost Avoidance/Savings —Water Resources could have saved nearly \$51,000 had its staff appropriately categorized training courses for seven employees and followed its policy of capping training reimbursements.	51,000
Wasted Funds —The Porterville Developmental Center (Porterville) wasted state funds when it charged only eight hours of leave to certain employees who missed scheduled nine-hour or 10-hour workdays. We determined that Porterville did not charge 566 hours of leave to the employees, which cost the State at least \$25,000.	25,000	
2015-119 (March 2016)	State Board of Equalization: Its Tobacco Tax Enforcement Efforts Are Effective and Properly Funded, but Other Funding Options and Cost Savings Are Possible	
	Cost Savings/Avoidance —Although the number of locations licensed by retailers, distributors, and wholesalers has declined, the State Board of Equalization (Equalization) did not decrease the number of inspections it conducted which resulted in an increased frequency of inspections. We believe Equalization could return to its initial frequency of inspections and continue to maintain the high level of compliance with the cigarette tax law that the three-part enforcement program has already achieved. We estimate that conducting over 800 fewer inspections each year would result in cost savings of more than \$360,000 per year.	See annualized benefits below
2015-120 (March 2016)	California Department of Transportation: Its Maintenance Division's Allocations and Spending for Field Maintenance Do Not Match Key Indicators of Need	
	Wasted Funds —Caltrans paid a consultant to develop a budget model for its maintenance division's field maintenance program in 2009. However, the maintenance division never implemented the model. Therefore, we determined Caltrans wasted the \$250,000 it paid the consultant to develop the model.	\$250,000

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2015-127 (April 2016)	Corporate Income Tax Expenditures: The State's Regular Evaluation of Corporate Income Tax Expenditures Would Improve Their Efficiency and Effectiveness	
	Increased Revenue —We found that the tax expenditure—the waters edge election—may be providing corporations with unintentional benefits that reduce the state's revenue by mandating that all corporations use the water's edge election instead of allowing corporations to select between two tax structures could increase the state's tax revenue while continuing to fulfill the tax expenditure's purpose. The FTB has estimated that including tax havens within the water's edge for California would result in additional state revenue of \$20 million for the first fiscal year and increase to \$40 million the following fiscal year.	\$20,000,000
2015-047 (May 2016)	The State Bar of California: Its Lack of Transparency Has Undermined Its Communications With Decision Makers and Stakeholders	
	Wasted Funds —The State Bar of California (State Bar) created and used a nonprofit organization with little or no board oversight from 2013 through 2015. About two-thirds of the expenses the State Bar recorded in the foundation's fund were for unrelated purposes. Specifically, the State Bar charged to the foundation more than \$22,000 in expenses that were unrelated to the Legal Services Trust Fund or Sections Program, the foundation's ostensible beneficiaries.	\$22,000

Annualized Carry Forward for July 1, 2015, Through June 30, 2016		\$107,497,200
2002-009 (April 2003)	California Energy Markets	\$29,000,000
2007-037 (September 2007)	Department of Housing and Community Development	38,000
2008-103 (November 2008)	California Unemployment Insurance Appeals Board	61,000
2009-043 (November 2009)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	38,000
2009-030 (July 2009)	State Bar of California	285,000
2009-112 (May 2010)	Department of Health Care Services	4,700,000
2010-108 (June 2010)	Department of Public Health	3,566,000
2009-118 (August 2010)	Department of Developmental Services	15,000,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	76,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	2,090,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	36,000
2013-119 (August 2014)	Department of Health Care Services	1,270,700
2012-603 (August 2014)	Department of Human Resources and California State University	1,222,000
2014-301 (November 2014)	Superior Court of California, County of Alameda	48,000
2013-125 (December 2014)	Department of Health Care Services	14,000
2014-107 (January 2015)	Administrative Office of the Courts†	13,893,500
2014-113 (January 2015)	Department of Public Health	500,000
2015-502 (July 2015)	Department of Social Services	23,200,000
2014-130 (August 2015)	Department of Health Care Services	2,019,000
2015-119 (March 2016)	State Board of Equalization‡	360,000

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Total for July 1, 2014, Through June 30, 2015		\$107,860,200
Total One-Time Benefits for July 1, 2014, Through June 30, 2015		\$12,879,000
2013-119 (August 2014)	<i>California Department of Health Care Services: Its Failure to Properly Administer the Drug Medi-Cal Treatment Program Created Opportunities for Fraud</i>	
	Cost Recovery —Outpatient drug-free services providers in Los Angeles County and Fresno County could not locate all of the patients records we selected for testing, which amounted to over \$11,500. In addition, the patient records for all three counties we visited did not always include the documentation that state regulations require, which amounted to over \$49,600. In total, this amounted to approximately \$61,000. When providers cannot produce patient records, they cannot demonstrate that they rendered services. Thus, the State and counties can recover the reimbursements they paid to these providers because the providers cannot produce patient records to support their claims.	\$61,000
	Cost Recovery —DHCS and the Department of Alcohol and Drug Programs approved approximately \$953,000 in potentially improper payments to providers of outpatient drug-free services, which includes \$10,000 for purportedly deceased beneficiaries. We estimate \$317,700 in continued annual savings through cost avoidance as a result of our recommendations.	953,000
	Cost Recovery —Although DHCS had already suspended or terminated provider sites associated with nearly \$71 million of the \$84 million in services we identified using five high-risk indicators, the remaining provider sites account for more than \$13 million. We found that providers could not locate or provide adequate documentation to justify reimbursement claims for roughly 22 percent, or \$2.8 million of the services we reviewed. We estimate \$953,000 in continued annual savings through cost avoidance as a result of our recommendations.	2,860,000
2012-603 (August 2014)	<i>High Risk Update: California Department of Human Resources and California State University: State Agencies Credited Their Employees With Millions of Dollars Worth of Unearned Leave</i>	
	Cost Recovery —From January 2008 through December 2012, state departments, agencies, CSU campuses, and other entities credited their employees with unearned leave worth nearly \$6.4 million as of December 2013. State law allows state agencies to recover overpayments to their employees only if the agencies initiate corrective action within three years of the date of the overpayment. We estimate \$1,222,000 in continued annual savings through cost avoidance as a result of our recommendations.	\$6,357,000
2014-301 (November 2014)	<i>Judicial Branch Procurement: Superior Court of California, County of Alameda: Five Superior Courts Did Not Consistently Follow Judicial Branch Contracting Practices</i>	
	Wasted Funds/Cost Savings —The Alameda court overpaid \$2,500 for mental health assessments for participants in the Parolee Reentry Court Program. It also purchased bottled water for court staff and jurors at a cost of over \$4,000 a month. The State Administrative Manual and the State Contracting Manual generally prohibit the purchase of bottled water for staff, except in limited circumstances, such as when the building water does not meet health standards. We estimate that the court could save \$48,000 each year by discontinuing purchasing bottled water for court staff and jurors.	\$51,000
2013-125 (December 2014)	<i>California Department of Health Care Services: Weaknesses in Its Medi-Cal Dental Program Limit Children's Access to Dental Care</i>	
	Wasted Funds —DHCS reimbursed more than \$70,000 for dental procedures that were purportedly provided to deceased beneficiaries between 2009 and 2013. We estimate \$14,000 in continued annual savings through cost avoidance as a result of our recommendations.	\$70,000
I2014-1 (December 2014) (Allegations I2010-1250, I2012-0355, I2011-0878)	<i>Investigations of Improper Activities by State Agencies and Employees: Theft of State Funds, Waste of Public Resources, Improper Headquarters Designation and Improper Travel Expenses, Dishonesty, Incompatible Activities, and Other Violations of State Law</i>	
	Wasted Funds —The California Military Department (Military Department) failed to keep an accurate inventory of state property at the Camp Roberts training facility, which led to a loss of more than \$33,000 worth of state property in June 2011.	\$33,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
	<p>Wasted Funds—DGS allowed a private security firm’s security guards to park free of charge in the building’s parking garage despite the contract with the firm specifically stating that DGS has no obligation to provide this benefit. DGS would have received almost \$13,000 in parking revenue from October 2008 through June 2012. DGS reported in November 2014 that it will amend the contract with the firm to allow security guards working evenings and weekends to park in the building’s garage without charge.</p>	\$13,000
	<p>Wasted Funds—EDD failed to accurately designate an employee’s office headquarters. Because of this inappropriate designation, the employee’s supervisors approved more than \$20,000 in improper travel payments between July 2007 and January 2010. Had EDD properly designated the employee’s headquarters, the State would not have incurred these travel expenses. In addition, the employee’s supervisor approved an additional approximately \$6,000 in improper travel expenses from January 2010 through July 2012.</p>	27,000
2014-107 (January 2015)	<p>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</p> <p>Cost Savings—The Administrative Office of the Courts† (AOC) pays salaries to its employees that are higher than those in the executive branch. If the salaries of the AOC’s three executive officers and the managers of its 20 offices matched the levels of comparable California executive branch positions, we estimate it would save \$1 million annually in cost savings.</p> <p>Wasted Funds/Cost Savings—The AOC provides discounted transit passes for major public transportation providers, but it pays almost double the subsidy amounts for transit passes compared to the executive branch. For July 2010 through December 2013, this excess subsidy cost the AOC approximately \$1,160,000. We estimate an annual cost savings of \$330,000 associated with this recommendation.</p> <p>Cost Savings—The AOC pay the employee share of the member’s retirement contribution for certain executive and management staff hired before October 2012. We estimate the AOC will save approximately \$110,000 per fiscal year in cost savings if it ceases to pay these employees’ shares.</p> <p>Wasted Funds/Cost Savings—The AOC maintains three work locations, which has resulted in:</p> <ul style="list-style-type: none"> • approximately \$25,000 spent on travel expenses for executive managers who work in different locations than the majority of their staff • a salary differential of \$47,000 annually paid to AOC’s internal audits office • an excess \$5 million annually spent on rent <p>Cost Savings/Avoidance—The AOC’s use of contractors, temporary workers, and consultants has resulted in significantly higher costs than the AOC would have incurred had it hired state employees to perform this work. If the AOC replaced 55 contractors with state employees, it could save up to \$7 million per year. If the AOC use state employees instead of 15 temporary workers, it could save about \$200,000 per year. We estimate a continued cost savings of \$7,200,000 if the AOC implemented this recommendation.</p> <p>Cost Savings/Avoidance—The AOC has assigned vehicles to its top executives, but we found that, on average, the three executives use the vehicles for business purposes for only about 20 percent of the time and personal use for the remaining 80 percent. If the AOC required these three executives to instead use their personal vehicles and claim the mileage reimbursement rate for their business miles, we estimate that it would save an average of roughly \$2,500 per vehicle each year.</p> <p>Cost Savings/Avoidance—The AOC pays for parking for five office directors, which it estimates costs an average of about \$1,000 each month. Executive branch policy only allows for reimbursement if there will be business-related travel on the same day. If the AOC stops providing this benefit, we estimate a continued cost savings of \$12,000 a year.</p> <p>Wasted Funds/Cost Savings—The AOC caters training sessions and meetings at its work locations and has greater allowances for meal costs than the executive branch. For fiscal years 2010–11 through 2012–13, this benefit cost approximately \$560,000. We estimate that AOC could save \$187,000 a year by discontinuing this benefit.</p>	<p>See annualized benefits below</p> <p>\$1,160,000 See annualized benefits below</p> <p>See annualized benefits below</p> <p>25,000 See annualized benefits below</p> <p>See annualized benefits below</p> <p>See annualized benefits below</p> <p>See annualized benefits below</p> <p>560,000 See annualized benefits below</p>

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2014-118 (January 2015)	California Department of Developmental Services: Its Process for Assessing Fees Paid by Parents of Children Living in Residential Facilities Is Woefully Inefficient and Inconsistent Lost Revenue —The Department of Developmental Services (DDS) failed to provide timely assessments of parental fees. For the roughly 250 initial assessments DDS performs each year, we estimated that the annual amount of unbilled fees caused by assessment delays ranges from \$740,000 to \$1.1 million. Based on DDS' average collection rate of 60 percent, we calculated approximately \$552,000 in lost revenue.	\$552,000
2014-113 (January 2015)	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 Lost Revenue —We found two federal grants related to diabetes for which CDPH could have applied. Specifically, one had an award amount of up to \$500,000 per year for up to three years. CDPH stated that it did not have the resources and capacity required to apply for this particular grant.	See annualized benefits below
2014-121 (June 2015)	University of California, Davis: It Has Not Identified Future Financing for the Strawberry Breeding Program nor Collected All Available Revenues Lost Revenue —Under the terms of the strawberry program's licensing agreements, the University of California (UC) Davis had opportunities to collect additional strawberry program revenues, but it chose not to do so. Over a three-year period, UC Davis did not collect approximately \$157,000 in interest charges from three licensed nurseries and a master licensee for late royalty payments.	\$157,000
Annualized Carry Forward for July 1, 2014, Through June 30, 2015		\$94,981,200
2002-009 (April 2003)	California Energy Markets	\$29,000,000
2007-037 (September 2007)	Department of Housing and Community Development	38,000
I2008-1 (April 2008)	Department of Corrections and Rehabilitation (Allegation I2006-0665)	50,000
I2008-1 (April 2008)	Department of Social Services (Allegation I2006-1040)	13,000
2007-122 (June 2008)	Department of Health Care Services	13,000,000
2008-103 (November 2008)	California Unemployment Insurance Appeals Board	61,000
2009-043 (November 2009)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	38,000
2009-030 (July 2009)	State Bar of California	285,000
2009-112 (May 2010)	Department of Health Care Services	4,700,000
2010-108 (June 2010)	Department of Public Health	3,566,000
2009-118 (August 2010)	Department of Developmental Services	15,000,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	76,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	2,090,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
2013-501 (March 2014)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	36,000
2013-119 (August 2014)	Department of Health Care Services	1,270,700
2012-603 (August 2014)	Department of Human Resources and California State University	1,222,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2014-301 (November 2014)	Superior Court of California, County of Alameda	\$48,000
2013-125 (December 2014)	Department of Health Care Services	14,000
2014-107 (January 2015)	Administrative Office of the Courts†	13,893,500
2014-113 (January 2015)	Department of Public Health	500,000
Total for July 1, 2013, Through June 30, 2014		\$594,777,000
Total One-Time Benefits for July 1, 2013, Through June 30, 2014		\$516,780,000
2012-118 (July 2013)	<i>California Public Utilities Commission: Despite Administrative Weaknesses, It Has Generally Awarded Compensation to Intervenors in Accordance With State Law</i>	
	Cost Recovery —The California Public Utilities Commission (CPUC) failed to provide guidance to its accounting staff regarding interest computation methodology, which resulted in CPUC overpaying an estimated \$40,000 in interest payments on intervenor claims. CPUC is currently in the process of collecting the overpaid interest from the intervenors.	\$40,000
2012-121.2 (September 2013)	<i>Department of Parks and Recreation: Flaws in Its Budget Allocation Processes Hinder Its Ability to Effectively Manage the Park System</i>	
	Wasted Funds — State Parks inappropriately paid nearly \$16,400 for leave to five employees in fiscal years 2009–10 and 2010–11. These leave buyback transactions were unallowable under the employees’ relevant bargaining unit agreements.	\$16,000
12011-0837 (October 2013)	<i>California Department of Veterans Affairs: Wastefulness, Failure to Comply With State Contracting Requirements, and Inexcusable Neglect of Duty</i>	
	Wasted Funds —The administrator of a veterans home operated by CalVet unwisely entered into two contracts on behalf of the home that wasted \$653,000 in state-managed funds and did not comply with state contracting requirements. CalVet wasted approximately \$424,000 during fiscal years 2009–10, 2010–11, and 2011–12 when it paid a vendor to manage the café and tavern at a veterans home when it could have arranged for another vendor to operate the café and tavern at little or no cost to the home. CalVet wasted nearly \$229,000 during fiscal years 2010–11 and 2011–12 when it entered into a contract that did not comply with state contracting requirements for the construction and operation of an adventure park and therefore had to spend funds to terminate the contract.	\$653,000
12012-0651 (March 2014)	<i>Employment Development Department: It Failed to Participate in a Federal Program That Would Have Allowed the State to Collect Hundreds of Millions of Dollars</i>	
	Lost Revenue —EDD failed to take advantage of a federal program that would have allowed it to collect an estimated \$516 million owed to the State in unemployment benefit overpayments made to claimants. Several states chose to participate in the federal Treasury’s Offset Program to collect unemployment benefit overpayments from 2011 through 2013 with great success. However, EDD, acting on behalf of California, declined to participate in this aspect of the Offset Program, and instead persisted with its existing collection efforts.	\$516,000,000
2013-501 (March 2014)	<i>Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun</i>	
	Wasted Funds/ Cost Savings —Over the two fiscal years we reviewed, the Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun (Pilot Commissioners Board) reimbursed the San Francisco Bar Pilots approximately \$141,000 for what appear to be economy class tickets with fully refundable fares, compared to our estimate of nearly \$70,000—an amount based on the average of three airlines’ airfares for economy class tickets refundable for a small fee. This represents a potential savings of roughly \$71,000 over just a two year period. If the Pilot Commissioners Board carries out our recommendations regarding the purchase of airline tickets, we estimate \$36,000 in continuing annual savings through cost avoidance.	\$71,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
Annualized Carry Forward for July 1, 2013, Through June 30, 2014		\$77,997,000
2002-009 (April 2003)	California Energy Markets	\$29,000,000
2007-037 (September 2007)	Department of Housing and Community Development	38,000
I2008-1 (April 2008)	Department of Corrections and Rehabilitation (Allegation I2006-0665)	50,000
I2008-1 (April 2008)	Department of Social Services (Allegation I2006-1040)	13,000
2007-122 (June 2008)	Department of Health Care Services	13,000,000
2008-103 (November 2008)	California Unemployment Insurance Appeals Board	61,000
2009-043 (November 2009)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	38,000
2009-030 (July 2009)	State Bar of California	285,000
2009-112 (May 2010)	Department of Health Care Services	4,700,000
2010-108 (June 2010)	Department of Public Health	3,566,000
2009-118 (August 2010)	Department of Developmental Services	15,000,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	76,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	2,090,000
2011-119 (June 2012)	Physical Therapy Board	28,000
2011-120 (August 2012)	Department of Transportation	3,800,000
I2012-1 (December 2012)	State Athletic Commission (Allegation I2009-1341)	15,000
I2012-1 (December 2012)	California Correctional Health Care Services (Allegation I2009-0689)	37,000
I2012-1 (December 2012)	California Natural Resources Agency (Allegation I2009-1321)	19,000
2012-117 (March 2013)	State Athletic Commission	181,000
2012-110 (April 2013)	Department of Motor Vehicles	6,000,000
Total for January 1, 2013, Through June 30, 2013		\$66,201,500
Total One-Time Benefits for January 1, 2013, Through June 30, 2013		\$12,448,000
2012-117 (March 2013)	<i>State Athletic Commission: Its Ongoing Administrative Struggles Call Its Future Into Question</i>	
	Wasted Funds —Over the last three calendar years for administrative spending, the California Athletic Commission (Athletic Commission) spent a total of \$197,400 in excess of the allowable 20 percent limit of its annual contribution. Should the commission limit administrative spending to the allowable 20 percent, it could save an annual average of \$66,000.	\$197,000
	Lost Revenue —The Athletic Commission’s revenues are generally derived from taxes, assessments, and fees collected from events it regulates. Our review of 12 sample events found that the Athletic Commission failed to collect \$4,600 because it inconsistently adhered to its regulations and processes.	5,000
	Lost Revenue —The Athletic Commission failed to maximize the money available to fund boxers’ pension benefits by not transferring funds into a higher-yield investment account, potentially resulting in a loss of \$20,000 between fiscal years 2007–08 and 2010–11. This is an ongoing benefit of approximately \$5,000 per year.	20,000
	Lost Revenue —In 2010 and 2011, the Athletic Commission inappropriately used funds from the Athletic Commission fund to pay \$40,000 in pension plan administration fees, despite the Legislature intending the pension fund to cover the administration of the pension plan.	40,000
	Increased Revenue —The Athletic Commission reports that it has worked with the Legislature to raise the maximum fee it charges promoters for the sale or lease of broadcasting rights from \$25,000 to \$35,000 per event. In fiscal years 2010–11 and 2011–12, the Athletic Commission reported 22 instances where it collected a maximum broadcasting fee from promoters. Going forward, we estimate that the Athletic Commission will realize approximately \$110,000 in increased revenue annually as a result of these increased maximum fees.	See annualized benefits below

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
I2009-0640 (March 2013)	California Department of Transportation: Caltrans Employees Engaged in Inexcusable Neglect of Duty, Received Overpayment for Overtime, Falsified Test Data, and Misappropriated State Property	
	Cost Recovery —A supervisor with Caltrans improperly removed steel beams from a Caltrans facility. After discovering this, Caltrans paid \$2,000 to transport the beams back to a Caltrans facility. We recommended that Caltrans seek reimbursement for the transportation cost from the supervisor.	\$2,000
	Cost Recovery —Caltrans improperly paid two technicians \$6,834 and \$6,954, respectively, for overtime and differential work hours that they did not work. We recommended that Caltrans seek reimbursement of these payments.	14,000
2012-110 (April 2013)	Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported	
	Lost Revenue —DMV’s policy is to collect retention fees for special license plates only when the plate owner notifies the department that he or she will again use the special plate on a vehicle. Using DMV’s unaudited available data and the fees prescribed in statutes, we estimate that, because of this policy, it did not collect retention fees of \$12 million during fiscal years 2010–11 and 2011–12. We estimate that by implementing our recommendation to collect retention fees for all special plates retained by plate owners, DMV could realize up to \$6 million in increased revenue annually.	\$12,000,000
I2010-1045 (June 2013)	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	
	Wasted Funds —CDCR wasted nearly \$127,000 worth of leave time during the period October 2010 through September 2011 by undercharging the leave balances of its employees at six correctional facilities we examined. If what we found at the six facilities is representative of all correctional facilities during the period we examined, the amount wasted could be around \$400,000.	\$127,000
	Wasted Funds —Correctional Health Care wasted nearly \$43,000 worth of leave time during the period October 2010 through September 2011 by undercharging the leave balances of its employees at one correctional facility we examined.	43,000
Annualized Carry Forward for January 1, 2013, Through June 30, 2013		\$53,753,500
2002-009 (April 2003)	California Energy Markets	\$14,500,000
2003-125 (July 2004)	Department of Corrections and Rehabilitation	10,350,000
2004-113 (July 2005)	Department of General Services	18,000
2004-134 (July 2005)	State Athletic Commission	16,500
2004-125 (August 2005)	Department of Health Services#	5,150,000
I2005-2 (September 2005)	Department of Corrections and Rehabilitation (Allegations I2004-0649, I2004-0681, I2004-0789)	96,500
I2006-1 (March 2006)	Department of Fish and Wildlife (Allegation I2004-1057)	4,150,000
2007-037 (September 2007)	Department of Housing and Community Development	19,000
I2008-1 (April 2008)	Department of Corrections and Rehabilitation (Allegation I2006-0665)	25,000
I2008-1 (April 2008)	Department of Social Services (Allegation I2006-1040)	6,500
2007-122 (June 2008)	Department of Health Care Services	6,500,000
2008-103 (November 2008)	California Unemployment Insurance Appeals Board	30,500
2009-043 (November 2009)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun	19,000
2009-030 (July 2009)	State Bar of California	142,500
2009-112 (May 2010)	Department of Health Care Services	2,350,000
2010-108 (June 2010)	Department of Public Health	1,783,000

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2009-118 (August 2010)	Department of Developmental Services	\$7,500,000
I2011-1 (August 2011)	Department of Mental Health§ (Allegation I2009-0644)	38,000
2010-124 (September 2011)	Department of Corrections and Rehabilitation	1,045,000
2011-119 (June 2012)	Physical Therapy Board	14,000

Benefits Identified Prior to 2013, But Have Annualized Carry Forward Values

2002-009 (April 2003)	<p><i>California Energy Markets: The State's Position Has Improved, Due to Efforts by the Department of Water Resources and Other Factors, but Cost Issues and Legal Challenges Continue</i></p> <p>Cost Savings—In response to an audit recommendation, Water Resources renegotiated certain energy contracts. Water Resources' consultant estimates that the present value of the potential cost savings due to contract renegotiation efforts as of December 31, 2002, by Water Resources and power suppliers, when considering replacement power costs, to be \$580 million. For the purpose of this analysis, we have computed the average annual cost savings by dividing the \$580 million over the 20-year period the savings will be realized, which results in \$29 million annually.</p>
2003-125 (July 2004)	<p><i>California Department of Corrections **: More Expensive Hospital Services and Greater Use of Hospital Facilities Have Driven the Rapid Rise in Contract Payments for Inpatient and Outpatient Care</i></p> <p>Cost Savings—The potential for CDCR to achieve some level of annual savings appears significant if it could negotiate cost-based reimbursement terms, such as paying Medicare rates, in its contracts with hospitals. We estimated potential savings of at least \$20.7 million in CDCR's fiscal year 2002–03 inmate hospital costs. Specifically, had CDCR been able to negotiate contracts without its typical stop-loss provisions that are based on a percent discount from the hospitals' charges rather than costs, it might have achieved potential savings of up to \$9.3 million in inpatient hospital payments in fiscal year 2002–03 for the six hospitals we reviewed that had this provision. Additionally, had CDCR been able to pay hospitals the same rates as Medicare—which bases its rates on an estimate of hospital resources used and their associated costs—it might have achieved potential savings of \$4.6 million in emergency room and \$6.8 million in nonemergency room outpatient services at all hospitals in fiscal year 2002–03. Recognizing that CDCR will need some time to negotiate cost-based reimbursement contract terms, we estimate that it could begin to realize savings of \$20.7 million annually in fiscal year 2005–06.</p>
2004-113 (July 2005)	<p><i>Department of General Services: Opportunities Exist Within the Office of Fleet Administration to Reduce Costs</i></p> <p>Increased Revenue—DGS identified 49 parkers it was not previously charging. By charging these parkers, DGS will experience increased revenue totaling \$36,000 per year.</p> <p>Cost Recovery—DGS reports it has recovered or established a monthly payment plan to recover \$45,000 in previously unpaid parking fees.</p>
2004-134 (July 2005)	<p><i>State Athletic Commission: The Current Boxers' Pension Plan Benefits Only a Few and Is Poorly Administered</i></p> <p>Increased Revenue—If the Athletic Commission raises the ticket assessment to meet targeted pension contributions as required by law, we estimate it will collect an average of \$33,300 more per year.</p>
2004-125 (August 2005)	<p><i>Department of Health Services#: Participation in the School-Based Medi-Cal Administrative Activities Program Has Increased, but School Districts Are Still Losing Millions Each Year in Federal Reimbursements</i></p> <p>Increased Revenue—We estimate that California school districts would have received at least \$53 million more in fiscal year 2002–03 if all school districts had participated in the program and an additional \$4 million more if certain participating schools had fully used the program. A lack of program awareness was among the reasons school districts cited for not participating. By stepping up outreach, we believe more schools will participate in the program and revenues will continue to increase. However, because participation continued to increase between fiscal years 2002–03 and 2004–05, the incremental increase in revenue will be less than it was in fiscal year 2002–03. Taking into account this growth in participation and using a trend line to estimate the resulting growth in revenues, we estimate that revenues will increase by about \$10.3 million per year beginning in fiscal year 2005–06.</p>

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
I2005-2 (September 2005) (Allegations I2004-0649, I2004-0681, I2004-0789)	<p>Department of Corrections**: <i>Investigations of Improper Activities by State Employees</i></p> <p>Cost Recovery—CDCR failed to properly account for the time that employees used when released from their regular job duties to perform union-related activities. In addition to recovering past payments totaling \$365,500, CDCR can save \$192,500 annually by discontinuing this practice.</p>	
I2006-1 (March 2006) (Allegation I2004-1057)	<p>Department of Fish and Gamell: <i>Investigations of Improper Activities by State Employees</i></p> <p>Increased Revenue—Fish and Game allowed several state employees and volunteers to reside in state-owned homes without charging them rent, consequently providing gifts of public funds. A subsequent housing review conducted by the Department of Personnel Administration demonstrated that all 13 state departments that own employee housing may be underreporting or failing to report housing fringe benefits. As a result, the State could increase revenues as much as \$8.3 million by charging fair-market rents.</p>	
2007-037 (September 2007)	<p>Department of Housing and Community Development: <i>Awards of Housing Bond Funds Have Been Timely and Complied With the Law, but Monitoring of the Use of Funds Has Been Inconsistent</i></p> <p>Lost Revenue—Excessive advances are provided without consideration for interest earnings the State could receive. Without corrective action, this loss could continue for the life of the program.</p>	
I2008-1 (April 2008) (Allegation I2006-0665)	<p>Department of Corrections and Rehabilitation: <i>Investigations of Improper Activities by State Employees</i></p> <p>Wasted Funds—CDCR leased 29 parking spaces at a private parking facility but did not use them.</p>	
I2008-1 (April 2008) (Allegation I2006-1040)	<p>Department of Social Services: <i>Investigations of Improper Activities by State Employees</i></p> <p>Cost Recovery/Cost Savings—DSS improperly paid contractors for overhead costs that violated state policy. DSS also will avoid these improper payments totaling about \$13,000 annually in the future.</p>	
2007-122 (June 2008)	<p>Department of Health Care Services: <i>Although Notified of Changes in Billing Requirements, Providers of Durable Medical Equipment Frequently Overcharged Medi-Cal</i></p> <p>Cost Savings—If DHCS implements our recommendation to identify more feasible Medi-Cal reimbursement monitoring and enforcement, we estimate that it could continue to avoid \$13 million in overpayments annually.</p>	
2008-103 (November 2008)	<p>California Unemployment Insurance Appeals Board: <i>Its Weak Policies and Practices Could Undermine Employment Opportunity and Lead to the Misuse of State Resources</i></p> <p>Cost Savings—We identified parking spaces maintained by the Unemployment Insurance Appeals Board (Unemployment Appeals) for which Unemployment Appeals had little assurance were being used for their intended and allowable purposes. In March 2009 Unemployment Appeals eliminated 31 of its 35 parking spaces, which will save \$61,000 annually. We are showing a benefit of \$20,000 for the remainder of fiscal year 2008–09.</p>	
2009-030 (July 2009)	<p>State Bar of California: <i>It Can Do More to Manage Its Disciplinary System and Probation Processes Effectively and to Control Costs</i></p> <p>Lost Revenue/Increased Revenues—State Bar has not updated the formula it uses to bill disciplined attorneys, although the discipline costs have increased 30 percent during the last five years. We estimate that if it had updated the billing formula, it could have billed an additional \$850,000 for the past three years. Additionally, if the State Bar updates the formula, we estimate that it could increase revenue in future years by approximately \$285,000 annually.</p>	

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2009-043 (November 2009)	Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun: It Needs to Develop Procedures and Controls Over Its Operations and Finances to Ensure That It Complies With Legal Requirements	
	Increased Revenue —The Pilot Commissioners Board did not receive all revenues for the surcharge to fund training new pilots, as required by law. By collecting these fees, we calculated that the Pilot Commissioners Board will collect an additional \$8,640 annually based on the current surcharge of \$9 per trainee.	
	Cost Savings —The board offers free parking to employees, which may constitute a misuse of state resources. By cancelling its lease for parking, the board will save the total value of the lease, \$4,760 over the course of a year. Additionally, if the board ceases reimbursing pilots for business-class airfare when they fly for training, we believe that it will incur a savings in the future. We believe these future savings will be approximately \$30,000 annually.	
2009-118 (August 2010)	Department of Developmental Services: A More Uniform and Transparent Procurement and Rate-Setting Process Would Improve the Cost-Effectiveness of Regional Centers	
	Cost Recovery —We found that DDS did not generally examine how regional centers established rates or selected particular vendors. Our review found that the manner in which some regional centers established payment rates and selected vendors had the appearance of favoritism or fiscal irresponsibility. Based on our review of DDS' recent fiscal audits, it has recovered roughly \$15 million as a direct result of our recommendations and findings. If DDS continues to carry out our recommendations, we estimate \$15 million in continued annual savings through a combination of cost recovery and cost avoidance.	
2009-112 (May 2010)	Department of Health Care Services: It Needs to Streamline Medi-Cal Treatment Authorizations and Respond to Authorization Requests Within Legal Time Limits	
	Cost Avoidance —If DHCS performed cost-benefit analyses on treatment authorization requests (TARs) with very low denial rates, it could ascertain which TAR's administrative costs equaled or exceeded its savings. By performing this analysis, we estimate that it could save \$4.7 million annually by identifying which TARs are not cost-effective to process and remove authorization requirements for these services.	
2010-108 (June 2010)	Department of Public Health: It Reported Inaccurate Financial Information and Can Likely Increase Revenues for the State and Federal Health Facilities Citation Penalties Accounts	
	Increased Revenue —CDPH inappropriately granted a 35 percent reduction to health facility penalties totaling \$70,000. This error was largely because the database that CDPH uses to calculate penalty reductions was not programmed to reflect the correct dates to calculate penalties. Also, CDPH could have generated \$95,000 if it had assessed interest on penalties stalled in the appeals process. It also could have increased revenue by \$3.3 million during the period of fiscal year 2003-04 through March 2010 if it had updated the monetary penalties amounts based on inflation rates. Finally, CDPH could have generated more than \$101,000 if it had included certain accounts in the Surplus Money Investment Fund as opposed to the Pooled Money Investment Account.	
I2011-1 (August 2011) (Allegation I2009-0644)	Department of Mental Health: Investigations of Improper Activities by State Employees	
	Cost Savings —A senior official with the Department of Mental Health (Mental Health) improperly was paid for activities that either were taken on behalf of a non-state organization or did not serve a state purpose. Mental Health should evaluate the need for the senior official's position.	
2010-124 (September 2011)	Department of Corrections and Rehabilitation: The Benefits of Its Correctional Offender Management Profiling for Alternative Sanctions Program Are Uncertain	
	Cost Savings —CDCR should suspend its use of the COMPAS core and reentry assessments until it has issued regulations, updated its operations manual, and has demonstrated to the Legislature that it has a plan to measure and report COMPAS's effect on reducing recidivism.	

REPORT NUMBER (DATE RELEASED)	ENTITY*/REPORT TITLE/ BASIS OF MONETARY VALUE	MONETARY VALUE
2011-119 (June 2012)	Physical Therapy Board of California: Although It Can Make Improvements, It Generally Processes Complaints and Monitors Conflict-of-Interest Requirements Appropriately	
	Cost Savings —One of the Physical Therapy Board of California’s (Physical Therapy Board) expert consultants has served as the in-house consultant since approximately 2003, performing cursory reviews of certain complaints before they may be referred to other expert consultants in the field. We believe that the Physical Therapy Board may be able to save approximately \$28,000 to \$35,000 annually if it can hire a state physical therapy consultant at existing state rates to perform the same work as its in-house consultant.	
2011-120 (August 2012)	California Department of Transportation: Its Poor Management of State Route 710 Extension Project Properties Costs the State Millions of Dollars Annually, Yet State Law Limits the Potential Income From Selling the Properties	
	Increased Revenue —Caltrans charged the majority of the State Route 710 (SR 710) property tenants rents that are, on average, 43 percent below market rate. Caltrans’ rental of the SR 710 properties at below-market values constitutes a gift of public funds, which is prohibited by the California Constitution unless such rentals serve a public purpose. If it charged market rates for the 345 SR 710 properties, Caltrans could potentially generate as much as \$3.8 million more per year in rental income. We expect this benefit to begin in fiscal year 2013–14.	
I2012-1 (December 2012) (Allegation I2009-1341)	California State Athletic Commission: Investigations of Improper Activities by State Employees	
	Wasted Funds —We identified \$29,000 in costs incurred over a two-year period that could have been avoided if the Athletic Commission had not employed as athletic inspectors persons who already were employed full-time by the State in classifications that are similar to the athletic inspector classification and thus were entitled to receive compensation at an overtime rate. If the Athletic Commission carries out all of our recommendations regarding the payment and hiring of athletic inspectors, we estimate more than \$14,000 in continuing annual savings through cost avoidance.	
I2012-1 (December 2012) (Allegation I2009-0689)	California Correctional Health Care Services and Department of Corrections and Rehabilitation: Investigations of Improper Activities by State Employees	
	Wasted Funds —A manager with Correctional Health Care improperly allowed CDCR employees to use rental cars paid for by the state and receive mileage reimbursements for commuting, and CDCR improperly approved this. The manager also improperly authorized these employees to receive reimbursements for expenses they incurred near their homes and headquarters, and CDCR improperly approved the payments. As a result, the State paid 23 employees a total of \$55,000 in travel benefits over 18 months that they were not entitled to receive. As a result of our identifying the improper reimbursements and CDCR implementing our recommendation to end the reimbursements, we estimate \$37,000 in continued annual savings.	
I2012-1 (December 2012) (Allegation I2009-1321)	Natural Resources Agency: Investigations of Improper Activities by State Employees	
	Wasted Funds —From January 2009 through June 2011, an executive with the California Natural Resources Agency (Natural Resources) circumvented state travel regulations by improperly reimbursing an official and an employee about \$48,000 in state funds for commutes between their homes and headquarters and lodging and meal expenses incurred near Natural Resources headquarters. If this pattern continued to occur, we estimate \$19,000 in continued annual savings through cost avoidance as a result of our recommendations.	

* This table covers an eight-year span and several departments have undergone name changes. To be consistent, we use each department’s current name throughout the table.

† On July 29, 2014, the Judicial Council voted to change its name from Administrative Office of the Courts to Judicial Council.

‡ On July 1, 2017, the Taxpayer Transparency and Fairness Act of 2017 restructured the California State Board of Equalization. This act created the California Department of Tax and Fee Administration (CDTFA) to perform the statutory duties formerly assigned to the California State Board of Equalization.

§ As of July 1, 2012, the California Department of Mental Health became the Department of State Hospitals.

|| As of January 1, 2013, the Department of Fish and Game became the Department of Fish and Wildlife.

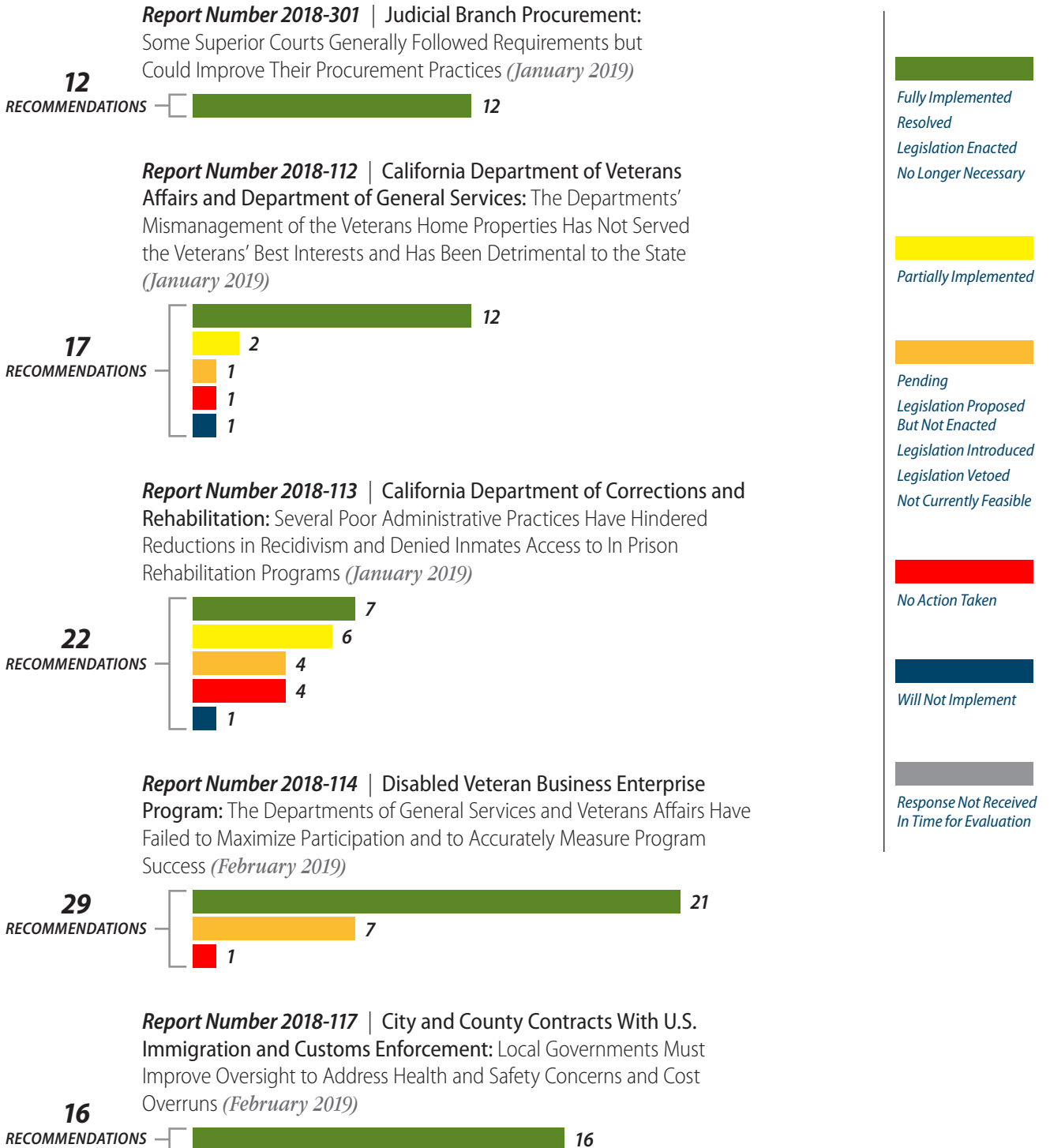
On July 7, 2007, the Department of Health Services was reorganized and became two departments—the Department of Health Care Services and the Department of Public Health.

** On July 1, 2005, the Governor reorganized all departments under the Youth and Adult Correctional Agency, including the Department of Corrections, into the California Department of Corrections and Rehabilitation.

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Appendix

STATUS OF RECOMMENDATIONS AT A GLANCE





Fully Implemented
Resolved
Legislation Enacted
No Longer Necessary



Partially Implemented



Pending
Legislation Proposed
But Not Enacted
Legislation Introduced
Legislation Vetoed
Not Currently Feasible



No Action Taken



Will Not Implement

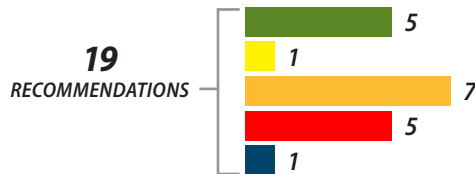


Response Not Received
In Time for Evaluation

Report Number 2018-501 | Follow-Up—Sexual Assault Evidence Kits:
California Has Not Obtained the Case Outcome Information That Would
More Fully Demonstrate the Benefits of Its Rapid DNA Service Program
(March 2019)



Report Number 2018-111 | Department of Health Care Services:
Millions of Children in Medi-Cal Are Not Receiving Preventive Health
Services (March 2019)



Report Number 2018-110 | City of Lincoln: Financial Mismanagement,
Insufficient Accountability, and Lax Oversight Threaten the City’s Stability
(March 2019)



Report Number I2019-1 | Investigation of Improper Activities by
a State Agency and Its Employees: A Director Committed Gross
Misconduct When She Repeatedly Violated Merit Based Employment
Principles and Attempted to Retaliate Against Suspected Whistleblowers
(March 2019)



Report Number 2018-129 | Employment Development Department:
Its Practice of Mailing Documents Containing Social Security Numbers
Puts Californians at Risk of Identity Theft (March 2019)



Report Number 2018-115 | Department of Health Care Services:
Although Its Oversight of Managed Care Health Plans Is Generally
Sufficient, It Needs to Ensure That Their Administrative Expenses Are
Reasonable and Necessary (April 2019)



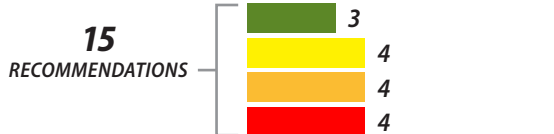
Report Number I2019-2 | Investigations of Improper Activities by State Agencies and Employees: Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision (April 2019)



Report Number 2016-137 | Commission on Judicial Performance: Weaknesses in Its Oversight Have Created Opportunities for Judicial Misconduct to Persist (April 2019)



Report Number 2018-030 | State Bar of California: It Should Balance Fee Increases With Other Actions to Raise Revenue and Decrease Costs (April 2019)



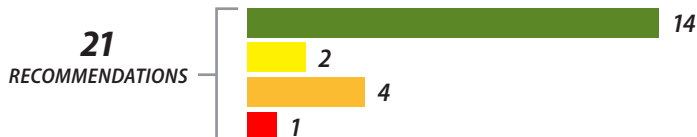
Report Number I2019-3 | Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Travel Payments, Improper Promotion and Hiring Practices, and Misuse of State Resources (May 2019)



Report Number 2018-120 | San Francisco Bay Conservation and Development Commission: Its Failure to Perform Key Responsibilities Has Allowed Ongoing Harm to the San Francisco Bay (May 2019)



Report Number 2018-132 | Bureau of Gambling Control and California Gambling Control Commission: Their Licensing Processes Are Inefficient and Foster Unequal Treatment of Applicants (May 2019)





Fully Implemented
Resolved
Legislation Enacted
No Longer Necessary



Partially Implemented



Pending
Legislation Proposed
But Not Enacted
Legislation Introduced
Legislation Vetoed
Not Currently Feasible



No Action Taken

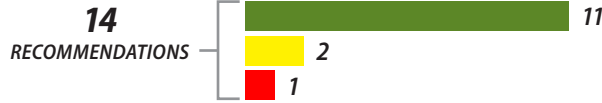


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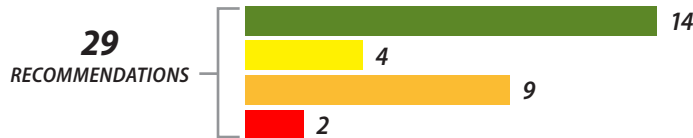


Response Not Received
In Time for Evaluation

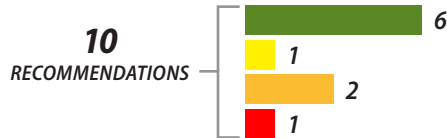
Report Number 2018-126 | Los Angeles County Department of Children and Family Services: It Has Not Adequately Ensured the Health and Safety of All Children in Its Care (May 2019)



Report Number 2018-131 | Alum Rock Union Elementary School District: The District and Its Board Must Improve Governance and Operations to Effectively Serve the Community (May 2019)



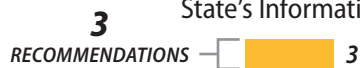
Report Number 2018-127 | California State University: It Failed to Fully Disclose Its \$1.5 Billion Surplus, and It Has Not Adequately Invested in Alternatives to Costly Parking Facilities (June 2019)



Report Number 2018-119 | California Department of Fish and Wildlife: It Is Not Fulfilling Its Responsibilities Under the California Environmental Quality Act (June 2019)



Report 2018-611 | Gaps in Oversight Contribute to Weaknesses in the State's Information Security (July 2019)



Report Number 2018-133 | Fallen Leaf Lake Community Services District: Its Billing Practices and Small Electorate Jeopardize Its Ability to Provide Services (July 2019)



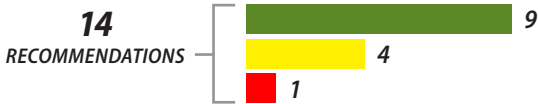
Report Number 2018-122 | Department of Health Care Services: It Has Not Ensured That Medi-Cal Beneficiaries in Some Rural Counties Have Reasonable Access to Care (August 2019)



Report Number 2018-124 | Gold Coast Health Plan: Its Reimbursements to Pharmacies Are Reasonable, but Its Pharmacy Benefits Manager Did Not Always Process Claims Correctly (August 2019)



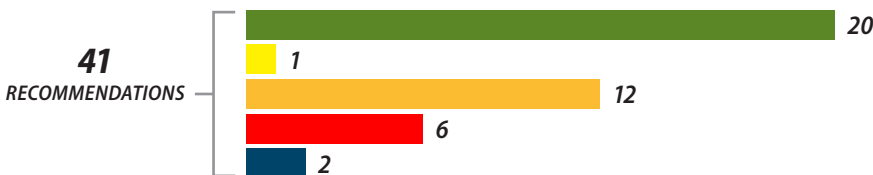
Report Number I2019-4 | Gross Mismanagement Led to the Misuse of State Resources and Multiple Violations of State Laws (August 2019)



Report Number 2019-101 | K-12 Local Control Funding: The State's Approach Has Not Ensured That Significant Funding Is Benefiting Students as Intended to Close Achievement Gaps (November 2019)

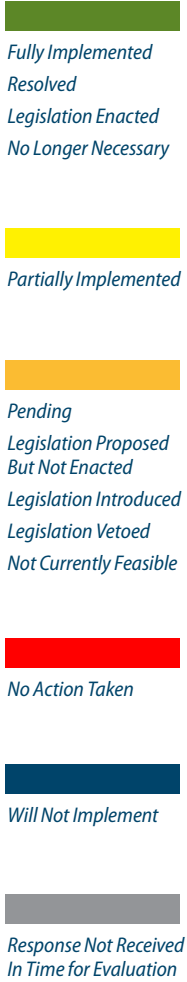


Report Number 2019-104 | Youth Experiencing Homelessness: California's Education System for K-12 Inadequately Identifies and Supports These Youth (November 2019)



Report Number 2019-102 | Department of Industrial Relations: Its Failure to Adequately Administer the Qualified Medical Evaluator Process May Delay Injured Workers' Access to Benefits (November 2019)

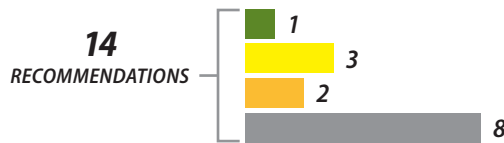




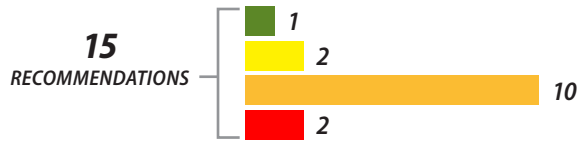
Report Number 2019-106 | Workers' Compensation Insurance: Some State Agencies Are Paying Millions of Dollars More Than Necessary to Provide Benefits to Their Employees (November 2019)



Report 2019-103 | Emergency Planning: California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters (December 2019)



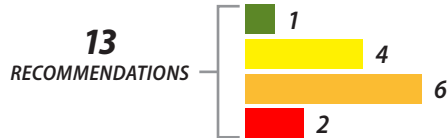
Report Number 2019-108 | Sacramento City Unified School District: Because It Has Failed to Proactively Address Its Financial Challenges, It May Soon Face Insolvency (December 2019)



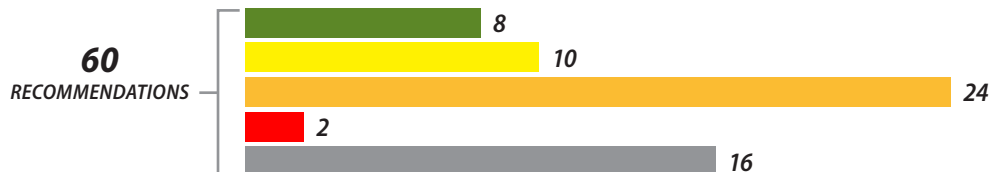
Report Number 2019-302 | Judicial Council of California (December 2019)



Report Number 2019-105 | Childhood Lead Levels: Millions of Children in Medi-Cal Have Not Received Required Testing for Lead Poisoning (January 2020)



Report Number 2019-118 | Automated License Plate Readers: To Better Protect Individuals' Privacy, Law Enforcement Must Increase Its Safeguards for the Data It Collects (February 2020)



Report Number 2019-112 | California State Lottery: The Lottery Has Not Ensured That It Maximizes Funding for Education *(February 2020)*



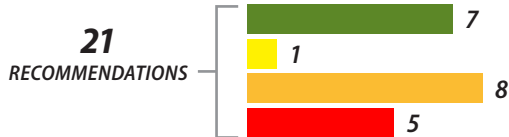
Report Number 2019-121 | California Department of Food and Agriculture: Poor Management Threatens the Success of the Pet Lover's Specialized License Plate Program *(March 2020)*



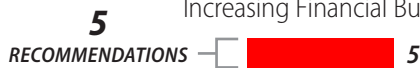
Report Number I2020-1 | Investigation of Improper Activities by State Agencies and Employees: Waste of State Funds, Misuse of Bereavement Leave, Misuse of State Resources, Dishonesty, and Supervisory Neglect of Duty *(April 2020)*



Report Number 2019-116 | Juvenile Justice Crime Prevention Act: Weak Oversight Has Hindered Its Meaningful Implementation *(May 2020)*



Report Number 2019-114 | California State University: The Mandatory Fees Its Campuses Charge Receive Little Oversight Yet They Represent an Increasing Financial Burden to Students *(May 2020)*



Report Number 2019-047 | Native American Graves Protection and Repatriation Act: The University of California Is Not Adequately Overseeing Its Return of Native American Remains and Artifacts *(June 2020)*



Report Number I2020-0027 | Board of Registered Nursing: Executives Violated State Law When They Falsified Data to Deceive the State Auditor's Office *(June 2020)*





Fully Implemented
Resolved
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No Longer Necessary



Partially Implemented



Pending
Legislation Proposed
But Not Enacted
Legislation Introduced
Legislation Vetoed
Not Currently Feasible



No Action Taken

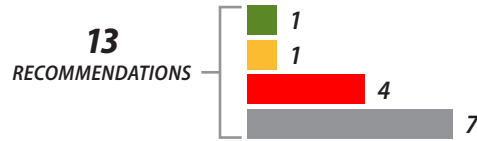


Will Not Implement



Response Not Received
In Time for Evaluation

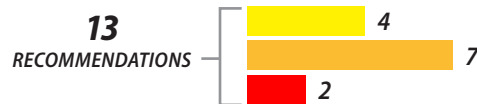
Report Number 2019-120 | Board of Registered Nursing: It Has Failed to Use Sufficient Information When Considering Enrollment Decisions for New and Existing Nursing Programs *(July 2020)*



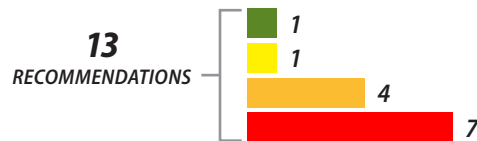
Report Number 2019-111 | Mobile Home Park Inspections: The Department of Housing and Community Development Must Improve Its Inspection Processes to Better Protect Park Residents *(July 2020)*



Report Number 2019-127 | San Diego County Air Pollution Control District: It Has Used Vehicle Registration Fees to Subsidize Its Permitting Process, Reducing the Amount of Funds Available to Address Air Pollution *(July 2020)*



Report Number 2019-119 | Lanterman-Petris-Short Act: California Has Not Ensured That Individuals With Serious Mental Illnesses Receive Adequate Ongoing Care *(July 2020)*



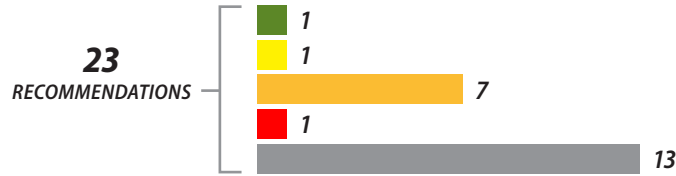
Report Number 2020-103 | California Department of Corrections and Rehabilitation: It Has Poorly Administered the Integrated Services for Mentally Ill Parolees Program, and With Current Funding Cuts, It Must Find Ways to Transition Parolees to County Services *(August 2020)*



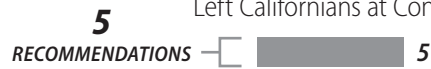
Report Number 2019-113 | The University of California: Qualified Students Face an Inconsistent and Unfair Admissions System That Has Been Improperly Influenced by Relationships and Monetary Donations *(September 2020)*



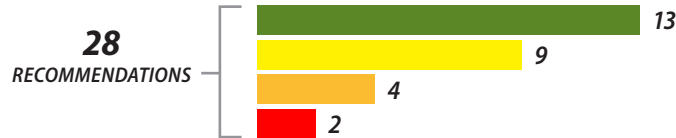
Report Number 2019-125 | Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self Harm *(September 2020)*



Report Number 2020-107 | California Department of Toxic Substances Control: The State's Poor Management of the Exide Cleanup Project Has Left Californians at Continued Risk of Lead Poisoning *(October 2020)*



Report Number I2020-2 | Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Personnel Decisions, Improper Contracting, Conflict of Interest, Misuse of State Resources, and Dishonesty *(October 2020)*



Report Number 2020-108 | California's Housing Agencies: The State Must Overhaul Its Approach to Affordable Housing Development to Help Relieve Millions of Californians' Burdensome Housing Costs *(November 2020)*

