



# *Recommendations Not Fully Implemented After One Year*

The Omnibus Audit Accountability Act of 2006

*January 2021*

**REPORT 2020-041**





**CALIFORNIA STATE AUDITOR**

621 Capitol Mall, Suite 1200 | Sacramento | CA | 95814



**916.445.0255** | TTY 916.445.0033



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January 12, 2021

**2020-041**

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

Dear Governor and Legislative Leaders:

Consistent with the Omnibus Audit Accountability Act of 2006 (California Government Code, sections 8548.7 and 8548.9), the California State Auditor (State Auditor) presents this special report to the Joint Legislative Audit Committee, Joint Legislative Budget Committee, and Department of Finance. This report notes that from November 2013 through October 2019, our office issued 219 reports on audits and investigations of state agencies. Those reports included 1732 recommendations, and state agencies had fully implemented 1439, or 83 percent of them, as of November 2020. However, we identified 293 unaddressed recommendations that were more than one year old. Similarly, we issued 81 reports to nonstate entities, such as counties or school districts. Those reports included 835 recommendations, and as of November 2020, the nonstate entities had implemented 676, or 81 percent of them. In addition to identifying which recommendations have and have not been fully implemented, the State Auditor's website contains written responses from each state agency explaining the status of each recommendation. For recommendations that have not been fully implemented, the website also provides agency responses regarding when or if these recommendations will be fully implemented.

Our audit and investigative efforts bring the greatest return when agencies act upon the findings and recommendations. For example, in June 2018, our office released an audit concerning the University of California (university) and its responses to sexual harassment complaints involving faculty and staff harassers and student victims. During the audit, we found that the three campuses we reviewed took much longer to discipline Academic Senate faculty than staff and often imposed inconsistent discipline on faculty who were the subject of multiple sexual harassment complaints. As of November 2020, the university fully implemented 29 of 32 recommendations designed specifically to improve the university's efforts to prevent and respond to sexual harassment. By implementing the recommendations, the university is helping to ensure that it will take appropriate action to stop, prevent, and remedy instances of sexual harassment.

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

Respectfully submitted,

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

ELAINE M. HOWLE, CPA  
California State Auditor

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## INTRODUCTION

As required by the Omnibus Audit Accountability Act of 2006 (Accountability Act), the California State Auditor (State Auditor) presents our report on the status of recommendations that are more than one year old and have not been fully implemented by the audited entities. The Accountability Act requires state agencies audited or investigated by our office to provide updates on their implementation of audit recommendations. In October 2020, we provided our annual reminder to relevant state agencies about such recommendations that we issued more than a year ago and that they had not yet fully implemented. In subsequent months we reviewed agencies' responses and corresponding evidence. The following report of the status of these recommendations is accurate as of November 2020. Throughout the year, our website at [www.auditor.ca.gov](http://www.auditor.ca.gov) contains the most up-to-date information on the status of all audit recommendations.

## RESULTS IN BRIEF

### *State Entities*

From November 2013 through October 2019, the State Auditor issued 219 reports that related to audits or investigations of state agencies. These reports were requested through the Joint Legislative Audit Committee, legislation, or as the result of an investigation.<sup>1</sup> The State Auditor made 1732 recommendations to the audited state agencies in those reports, of which 1439 have been fully implemented. However, the State Auditor identified 293 recommendations made to 45 agencies that had been outstanding at least one year and remain not fully implemented as of November 2020.<sup>2</sup>

### *Nonstate Entities*

From November 2014 through October 2019, the state auditor issued 81 reports that included nonstate entities, and made 835 recommendations to these entities. As of November 2020, the State Auditor identified 159 recommendations issued to 41 nonstate entities that are more than one year old and not fully implemented.

### *Importance of Implementing Recommendations*


The State Auditor's audit and investigative efforts bring the greatest return when agencies act upon the findings and recommendations. For example, in June 2018, the State Auditor released an audit concerning the University of California (university) and its responses to sexual harassment complaints involving faculty and staff harassers and student victims. At the three campuses the State Auditor reviewed, it found the campuses took much longer to discipline Academic Senate faculty than staff and often imposed inconsistent discipline on faculty who were the subject of multiple sexual harassment complaints. The audit also found that, although Title IX campus

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

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

coordinators are responsible for the university's overall effort to address sexual harassment, they do not have sufficient involvement in determining discipline in substantiated cases. To address these and other issues found during the audit, the audit made several recommendations that if implemented would improve the university's efforts to prevent and respond to sexual harassment. In response to our recommendations, the university revised its sexual harassment policies in July 2019 to require Chancellors or their designees to consult with campus coordinators before deciding discipline for all faculty and staff found responsible for violating the UC's sexual harassment policies. As of November 2020, the university fully implemented 29 of 32 recommendations made by the State Auditor. By implementing the recommendations, the university is helping to ensure that it will take appropriate action to stop, prevent, and remedy instances of sexual harassment on its campuses.

In October 2020, the State Auditor mailed notices to audited and investigated entities regarding recommendations more than a year old and not fully implemented, corresponding to reports issued from November 2013 through October 2019. The tables beginning on page 5 summarize and provide information on recommendations issued between November 2013 and October 2019. Table 1 shows recommendations more than five years old, issued between November 2013 and October 2014, which have not been fully implemented as of the agencies' latest response. Because the recommendations shown in Table 1 are more than five years old, the State Auditor will not reassess them in subsequent reports. Table 2, beginning on page 9, summarizes recommendations that have not been fully implemented for audits and investigations pertaining to state entities, issued between November 2014 and October 2019. As indicated on Table 2, the State Auditor did not always agree with agency assertions that certain recommendations were fully implemented. Two columns in Table 2 provide the State Auditor's reason for disagreement. Table 3, beginning on page 61, summarizes recommendations more than one year old made to nonstate entities and their current implementation status.

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



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**Reference for Reports Featuring Recommendations to Multiple Entities**

REPORT		ENTITIES WITH RECOMMENDATIONS
<b>State Entities With Recommendations—Included in Tables 1 or 2</b>		
A	2013-109	California Public Utilities Commission, Public Advocates Office
B	2014-116	California Department of Technology, Department of Consumer Affairs
C	2015-131	California Department of Social Services, Medical Board of California
D	2016-126	California Department of Justice, California Department of Social Services
E	2016-130	University of California; University of California, Board of Regents
F	2016-136	California Department of Education, California Department of Justice
G	2017-109	California Department of Public Health, Department of Health Care Services, Office of Statewide Health Planning and Development
H	2017-117	Department of Health Care Services, Mental Health Services Oversight and Accountability Commission
I	2017-119	San Diego State University, The California State University
J	2018-113	California Department of Corrections and Rehabilitation, California Prison Industry Authority, California Rehabilitation Oversight Board
K	2018-132	California Department of Justice, California Gambling Control Commission
L	I2018-1	California Correctional Health Care Services, California Department of Corrections and Rehabilitation
<b>Nonstate Entities With Recommendations—Included in Table 3</b>		
M	2014-132	Hesperia Water District, Victorville Water District
N	2015-115	County of Alameda, County of Santa Clara
O	2015-134	City of Novato, City of Pasadena
P	2016-036	County of Fresno, County of San Diego
Q	2016-141	Acton-Agua Dulce Unified School District, Antelope Valley Union High School District, New Jerusalem Elementary School District
R	2017-032	Bakersfield College, Peralta Community College District
S	2017-101	Los Angeles County Sheriff's Department, Sacramento County Sheriff's Department, San Diego County Sheriff's Department
T	2017-104	Los Angeles County Office of Education, Los Angeles Regional Adult Education Consortium, Montebello Unified School District
<b>State and Nonstate Entities With Recommendations—Included in Tables 2 and 3</b>		
U	2015-112	California Department of Education, Long Beach Unified School District
V	2015-130	California Department of Justice, Los Angeles Police Department
W	2016-112	California Department of Education, San Juan Unified School District
X	2016-139	California Department of Education, San Francisco Unified School District,
Y	2017-102	Cerritos College, Chancellor of the California Community Colleges, Foothill-De Anza Community College District, Los Rios Community College District
Z	2017-118	Los Angeles Regional Water Quality Control Board, State Water Resources Control Board
AA	2017-131	California Department of Justice, Los Angeles Police Department, Stanislaus County Sheriff's Department
BB	2018-106	Alameda County Sheriff's Office, California Department of Corrections and Rehabilitation

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

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**Table 1**  
**Recommendations Made to State Entities That Are More Than Five Years Old and Are Still Not Fully Implemented**  
**(Reports Issued From November 2013 Through October 2014)**

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION
<b>CORRECTIONS AND REHABILITATION</b>			
<i>California Department of Corrections and Rehabilitation</i>			
<p><b>California Correctional Health Care Services Sterilization of Female Inmates: Some Inmates Were Sterilized Unlawfully, and Safeguards Designed to Limit Occurrences of the Procedure Failed</b></p> <p>2013-120 (June 2014)</p>	<p>5. To ensure that it can better monitor how its medical staff and contractors adhere to the informed consent requirements of Title 22, sections 70707.1 through 70707.7, the Receiver's Office should develop a plan by August 2014 to implement a process by December 2014 that would include working with Corrections to establish a process whereby inmates can have witnesses of their choice when consenting to sterilization, as required by Title 22, or working to revise such requirements so that there is an appropriate balance between the need for secure custody and the inmate's ability to have a witness of her choice.</p>	6	Will Not Implement
<b>GENERAL GOVERNMENT</b>			
<i>California Public Utilities Commission</i>			
<p><b>California Public Utilities Commission:</b> Improved Monitoring of Balancing Accounts Would Better Ensure That Utility Rates Are Fair and Reasonable</p> <p>2013-109 (March 2014)</p>	<p>14. The commission should follow the requirement in state law to inspect and audit the accounting records of utilities it regulates within required time frames. If the commission chooses to continue to meet this requirement through the general rate case process, it should ensure that all utilities file a general rate case on a regular schedule so as to comply with the state law's audit requirement. However, the commission should follow alternate methods to comply with the audit requirement when a utility will not be filing for its general rate case in time to be audited within three or five years, depending on the timing of the required audit for that utility.</p>	6	October 2021
<p><b>California Public Utilities Commission:</b> It Fails to Adequately Ensure Consumers' Transportation Safety and Does Not Appropriately Collect and Spend Fees From Passenger Carriers</p> <p>2013-130 (June 2014)</p>	<p>12. To detect and deter carriers from operating illegally at airports, the branch should use as intended the five positions added for passenger carrier enforcement at airports. If the branch chooses not to designate five positions solely for this purpose, then it must be prepared to demonstrate regularly that an equivalent number of full-time positions are working on this activity.</p>	6	†
<i>Public Advocates Office<sup>‡</sup></i>			
<p><b>California Public Utilities Commission:</b> Improved Monitoring of Balancing Accounts Would Better Ensure That Utility Rates Are Fair and Reasonable</p> <p>2013-109 (March 2014)</p>	<p>7. To further its mission to obtain the lowest possible rates for reliable and safe utility service for ratepayers through its reviews of balancing accounts, Ratepayer Advocates should use the commission's list of balancing accounts to guide its selection of the number, size, and type of balancing accounts to review so that its review coverage is more proportional across all utilities.</p>	6	Will Not Implement

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION
<b>HEALTH AND HUMAN SERVICES</b>			
<i>California Department of Public Health</i>			
<b>California Department of Public Health:</b> It Has Not Effectively Managed Investigations of Complaints Related to Long-Term Health Care Facilities  <b>2014-111</b> <i>(October 2014)</i>	3. To protect the health, safety, and well-being of residents in long-term health care facilities, Public Health should improve its oversight of complaint processing. Specifically, by May 1, 2015, Public Health should establish a specific time frame for completing facility-related complaint investigations and ERI investigations and inform staff of the expectation that they will meet the time frame. Public Health should also require district offices to provide adequate, documented justification whenever they fail to meet this time frame.	6	December 2021
	4. To protect the health, safety, and well-being of residents in long-term health care facilities, Public Health should improve its oversight of complaint processing. Specifically, by May 1, 2015, Public Health should develop formal written policies and procedures for PCB to process complaints about certified individuals in a timely manner. These policies and procedures should include specific time frames for prioritizing and assigning complaints to investigators, for initiating investigations, and for completing the investigations. Public Health should also inform staff of the expectation that they will meet these time frames. It should require PCB to provide adequate, documented justification whenever PCB fails to meet the time frames.	6	Will Not Implement
	8. To protect the residents in long-term health care facilities from potential harm, Public Health should ensure that its district offices have adequate staffing levels for its licensing and certification responsibilities, including staffing levels that allow prompt investigations of complaints. Specifically, Public Health should continue working with CalHR to complete the reclassification of district offices' investigator supervisor and manager positions and then quickly fill the vacant positions at district offices.	6	June 2023
<i>California Department of Social Services</i>			
<b>Child Welfare Services:</b> The County Child Welfare Services Agencies We Reviewed Must Provide Better Protection for Abused and Neglected Children  <b>2013-110</b> <i>(April 2014)</i>	40. To promote continued improvement in the CWS system, Social Services should encourage each county CWS agency to designate personnel to update regularly their policies and procedures, to include a detailed description of the need for ongoing supervisory reviews of key aspects of their respective service processes and incorporate that description into their policies and procedures, and to designate personnel to perform regular quality assurance reviews.	6	March 2021
	41. To promote continued improvement in the CWS system, Social Services should ask each county CWS agency to report to Social Services on the status of these efforts within 60 days, six months, and one year from the publication of this audit report.	6	January 2021

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION
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## HIGHER EDUCATION

### *University of California, Los Angeles*

<b>Sexual Harassment and Sexual Violence:</b> California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents  2013-124 <i>(June 2014)</i>	9. To help ensure that university faculty and staff do not mishandle student reports of incidents, all faculty and staff should receive training annually, consistent with their role, on their obligations in responding to and reporting incidents of sexual harassment and sexual violence.	6	January 2021
	21. All universities should provide their education on sexual harassment and sexual violence to incoming students as close as possible to when they arrive on campus but no later than the first few weeks of their first semester or quarter. Further, universities should provide periodic refresher educational programs, at least annually, to all students on campus to ensure that they are aware of how to handle and report incidents of sexual harassment and sexual violence.	6	January 2020 <sup>#</sup>

## LEGISLATIVE, JUDICIAL, AND EXECUTIVE

### *California Department of Justice*

<b>Sexual Assault Evidence Kits:</b> Although Testing All Kits Could Benefit Sexual Assault Investigations, the Extent of the Benefits Is Unknown  2014-109 <i>(October 2014)</i>	4. To report to the Legislature about the effectiveness of its RADS program and to better inform decisions about expanding the number of analyzed sexual assault evidence kits, Justice should amend its agreements with the counties participating in the RADS program to require those counties to report case outcome information, such as arrests and convictions for the sexual assault evidence kits Justice has analyzed under the program. Justice should then report annually to the Legislature about those case outcomes.	6	†
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### *Judicial Council of California<sup>§</sup>*

<b>Judicial Branch Procurement:</b> Semiannual Reports to the Legislature Are of Limited Usefulness, Information Systems Have Weak Controls, and Certain Improvements in Procurement Practices Are Needed  2013-302 and 2013-303 <i>(December 2013)</i>	3. To improve the usefulness of the Judicial Council's semiannual reports until a statutory requirement is enacted, the AOC should work with the Judicial Council to pursue a cost-effective method to do the following: <ul style="list-style-type: none"> <li>• Include new contracts and the complete history of contracts amended during the reporting period in the semiannual reports, including the date of the original contract; the original contract amount and duration; all subsequent contract amendments; and the date, amount, and duration of each such amendment. The AOC should present this information beginning with the semiannual report covering the July 1, 2014, through December 31, 2014, reporting period.</li> </ul>	6	Will Not Implement
	4. To improve the usefulness of the Judicial Council's semiannual reports until a statutory requirement is enacted, the AOC should work with the Judicial Council to pursue a cost-effective method to do the following: <ul style="list-style-type: none"> <li>• Begin tracking additional information in its data systems for inclusion in the semiannual reports. This information should include whether a contract was competitively bid, the justification if it was not competitively bid, and whether the contract was with a Disabled Veteran Business Enterprise. For information technology contracts, the AOC should identify whether the contract was with a small business. The AOC should present this information beginning with the semiannual report covering the July 1, 2014, through December 31, 2014, reporting period.</li> </ul>	6	Will Not Implement

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION
	5. The AOC should implement all of the best practices related to general and business process application controls as outlined in the U.S. Government Accountability Office's Federal Information System Controls Audit Manual no later than December 31, 2014, thereby strengthening and continuously monitoring the effectiveness of the controls over its information systems. In addition, the AOC should immediately begin implementing improvements to its controls over access to its information systems and place these improvements into effect by February 2014. Finally, the AOC should provide guidance and routinely follow up with the superior courts—requiring updates every six months until all identified issues are corrected—to ensure that they make the necessary improvements to their general and business process application controls.	6	Unknown
	6. The AOC, the Supreme Court, and the first, second, and fourth districts should implement procedures to ensure that they follow a competitive process for their procurements when required.	6	Will Not Implement
	13. The AOC should revise the judicial contracting manual to require judicial entities to maintain documentation on their determinations of fair and reasonable pricing for purchases under \$5,000.	6	Will Not Implement
	17. The AOC should revise the judicial contracting manual to require that judicial entities maintain documentation for their evaluation and selection process used for competitive procurements. The AOC should also strengthen its procedures to ensure that bid evaluations are conducted properly and calculated correctly.	6	Will Not Implement
	20. The AOC, HCRC, Supreme Court, and fourth and fifth districts should implement procedures to ensure that required noncompetitive procurement processes, such as preparing justifications and obtaining approval for sole-source procurements, are properly documented. Additionally, the AOC should ensure that it prepares the appropriate documentation when it amends a contract that it has competitively solicited and the amendment includes a change that was not evaluated in the original competitive process.	6	Will Not Implement
	25. The AOC should implement procedures to ensure that its internal controls over payments are followed and that procurements are approved before ordering and receiving goods and services.	6	Will Not Implement


† Contrary to the State Auditor's determination, the audited agency believes it has fully implemented the recommendation.

‡ As of June 2018, the Office of Ratepayer Advocates became the Public Advocates Office.

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

# In its latest response, the audited agency did not update its estimated date of completion.

**Table 2**  
**Recommendations Made to State Entities That Are More Than One Year Old and Are Still Not Fully Implemented**  
(Reports Issued From November 2014 Through October 2019)

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION	STATE AUDITOR'S ASSESSMENT	
				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
<b>BUSINESS, CONSUMER SERVICES, HOUSING</b>					
<i>Board of Registered Nursing</i>					
<b>Board of Registered Nursing:</b> Significant Delays and Inadequate Oversight of the Complaint Resolution Process Have Allowed Some Nurses Who May Pose a Risk to Patient Safety to Continue Practicing  2016-046 (December 2016)	7. To ensure that BRN resolves complaints regarding nurses in a timely manner, by March 1, 2017, it should establish a plan to eliminate its backlog of complaints awaiting assignment to an investigator.	3	†	●	
	10. To increase its pool of expert witnesses, by June 2017, BRN should take the steps necessary to increase the hourly wage it pays expert witnesses.	3	Will Not Implement		
<i>Department of Consumer Affairs</i>					
 <b>B</b> <b>California Department of Consumer Affairs' BreEZe System:</b> Inadequate Planning and Oversight Led to Implementation at Far Fewer Regulatory Entities at a Significantly Higher Cost  2014-116 (February 2015)	17. To the extent that Consumer Affairs chooses to implement BreEZe at the phase 3 regulatory entities, it should first complete a formal cost-benefit analysis to ensure that BreEZe is a cost-effective solution to meet these regulatory entities' business needs. To make certain this analysis is complete, it should include an assessment of the potential changes these regulatory entities may require to be made of the BreEZe system and the associated costs. Consumer Affairs should complete the cost-benefit analysis before investing any more resources into the implementation of BreEZe at the phase 3 regulatory entities, and it should update this analysis periodically as significant assumptions change.	5	†		●
	35. To ensure that future training for BreEZe system rollouts is timely and effective, Consumer Affairs should provide training on the BreEZe system as close to the rollout date as possible to ensure that staff retain the information for using the system as it is implemented.	5	March 2021		
	36. To ensure that future training for BreEZe system rollouts is timely and effective, Consumer Affairs should work with the regulatory entities to develop training that is specific to each entity's business processes.	5	March 2021		

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION	STATE AUDITOR'S ASSESSMENT	
				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
<i>Department of Housing and Community Development</i>					
<b>California Department of Housing and Community Development:</b> Its Oversight of Housing Bond Funds Remains Inconsistent  <b>2018-037</b> <i>(September 2018)</i>	5. To ensure that it appropriately monitors CalHome as required by statute, regulation, and program guidelines, HCD should immediately collect all required reports and follow up with recipients to obtain missing reports. Staff should withhold fund disbursements from recipients that have not submitted required reports. If the submitted reports reveal a problematic trend, such as a recipient not disbursing funds, HCD should take appropriate corrective action with the recipient.	2	January 2021		
	8. To ensure that the IIG program award funds benefit the target population, HCD should develop and use a tool by December 1, 2018, to track which awards are monitored by local jurisdictions or by other HCD programs and which are not monitored at all. HCD should then immediately obtain monitoring reports from the local jurisdictions and other HCD programs to verify monitoring and review the results of such monitoring. HCD should follow up on any noted deficiencies. Further, HCD should, by January 1, 2019, develop a plan to perform on-site visits for those recipients that do not receive adequate monitoring from another source, and it should perform the planned on-site monitoring.	2	January 2021		
	14. To ensure that it maximizes the benefit of the funds it has invested in CAPES's development and to support its ongoing efforts to improve CAPES's usability, HCD should, by January 1, 2019, develop a documented process to ensure that all data in CAPES are accurate and complete. This process should include all phases of contract management, including monitoring. HCD should implement a routine periodic review of this process and update the process as necessary.	2	December 2021		
	16. To ensure that it is able to meet its administrative monitoring obligations and that it uses housing bond funds in compliance with state law, regulations, and program guidelines, HCD should develop a long-term plan by January 1, 2019, for how it will avoid exceeding the administrative cost limits of those programs in the most immediate danger of overage and for how it will address instances when it has exceeded administrative cost limits. The plan should identify the programs at risk of exceeding the limit; the actions HCD will take for each program to gain efficiencies; its plan for moving staff between programs; a request for more money or legislative changes such as modifying the statutory limit on administrative spending, if necessary; and an evaluation of the consequences of not fulfilling its monitoring obligations.	2	December 2021		



REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION	STATE AUDITOR'S ASSESSMENT	
				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	18. To ensure that it complies with state law, prudently uses administrative funding, and promotes transparency, HCD should calculate and retain only funds equal to its actual administrative costs in instances when it does not disburse awarded funds to a recipient and subsequently grants the funds to another recipient.	2	December 2021		
	19. To ensure that it does not exceed administrative cost restrictions and that it maximizes the funds intended to address target populations' housing needs, HCD should estimate when it will run out of administrative funds for any specific program, document its projection methodology, and provide underlying data and support for its estimates. The projections should include, but not be limited to, actual staff time spent on the program, the number of awards being monitored, and the length of monitoring. Staff should provide these projections and methodologies to management for review and approval by December 1, 2018, and then at least biannually thereafter.	2	December 2021		


**Medical Board of California**

<p><b>+</b> <b>C</b></p> <p><b>California's Foster Care System:</b> The State and Counties Have Failed to Adequately Oversee the Prescription of Psychotropic Medications to Children in Foster Care</p> <p>2015-131 (August 2016)</p>	35. Following the completion of the analysis (described in Recommendation 34), the Medical Board should take the appropriate follow-up actions that it deems necessary, including the investigation of physicians identified in its analysis.	4	Undetermined		
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**CORRECTIONS AND REHABILITATION**

**California Correctional Health Care Services**

<p><b>+</b> <b>L</b></p> <p><b>Investigations of Improper Activities by State Agencies and Employees:</b> Misuse of State Time, Economically Wasteful Activities, and Misuse of State Property</p> <p>I2018-1 (July 2018)<sup>‡</sup></p>	14. Ensure that scheduling staff use the appropriate post codes in the scheduling software for all nursing staff so their time is accurately reported.	2	August 2021		
	15. Ensure that all other nursing staff assignments to ad hoc posts are appropriate, and require schedulers to enter a note in the scheduling software indicating an employee's duties while in a general ad hoc post.	2	August 2021		

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION	STATE AUDITOR'S ASSESSMENT	
				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
<i>California Department of Corrections and Rehabilitation</i>					
<b>California Department of Corrections and Rehabilitation:</b> It Must Increase Its Efforts to Prevent and Respond to Inmate Suicides  <b>2016-131</b> <i>(August 2017)</i>	2. Corrections should immediately require mental health staff to score 100 percent on risk evaluation audits in order to pass. If a staff member does not pass, Corrections should require the prison to follow its current policies by reviewing additional risk evaluations to determine whether the staff member needs to undergo additional mentoring.	3	†	●	
	15. To ensure that it has enough staff to provide mental health services to all inmates who require care, Corrections should review and revise its mental health staffing model by August 2018.	3	Undetermined		
	16. To ensure that prisons comply with its policies related to suicide prevention and response, Corrections should continue to develop its audit process and implement it at all prisons by February 2018. The process should include, but not be limited to, audits of the quality of prisons' risk evaluations and treatment plans.	3	Undetermined		
	17. To ensure that prisons can easily access Corrections' current policies related to mental health, Corrections should ensure that its program guide is current and complete as it works to incorporate the program guide into regulations. Corrections should immediately begin working with federal court monitors to draft regulations.	3	Undetermined		
	18. To ensure that suicide prevention teams meet quorum requirements, Corrections should, starting January 2018, work with prisons that consistently fail to achieve a quorum to resolve issues that may be preventing the teams from having all required members present at meetings.	3	Undetermined		
 <b>California Department of Corrections and Rehabilitation:</b> Several Poor Administrative Practices Have Hindered Reductions in Recidivism and Denied Inmates Access to In-Prison Rehabilitation Programs  <b>2018-113</b> <i>(January 2019)</i>	1. To ensure that Corrections has reliable tools for assessing the needs of its inmate population, it should validate COMPAS and CSRA by January 2020 and revalidate all of its assessment tools at least every five years.	1	December 2021		
	2. To ensure that Corrections is able to discover and prioritize the most effective 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.	1	Ongoing		

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	8. To increase the space available for rehabilitation programs, by January 2020 Corrections 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, Corrections should work with the Legislature to address those needs.	1	Fiscal Year 2020–21		
	9. To improve the inmate enrollment rates in CalPIA's vocational education programs, CalPIA and Corrections should require a CalPIA representative to attend all classification committee meetings at all nine prisons where CalPIA offers vocational education. Corrections 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 Corrections' vocational programs, CalPIA should request funding from the Legislature to expand its vocational training program.	1	Fiscal Year 2021–22		
	11. To ensure that Corrections 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, Corrections should then eliminate or modify programs that prove ineffective.	1	Fiscal Year 2020–21		
	12. To ensure that Corrections 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.	1	Fiscal Year 2020–21		
	13. "To ensure that Corrections effectively and efficiently allocates resources and reduces recidivism, it should collaborate with C-ROB during fiscal year 2019–20 to establish annual targets for reducing recidivism and determining the cost-effectiveness of the programs. Corrections should also request federal grants tied to setting targets for recidivism reduction.	1	Ongoing		

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<p><b>+</b> <b>BB</b></p> <p><b>Correctional Officer Health and Safety:</b> Some State and County Correctional Facilities Could Better Protect Their Officers From the Health Risks of Certain Inmate Attacks</p> <p>2018-106 (September 2018)</p>	21. To ensure the health and safety of its officers when interacting with inmates, CIM should provide annual training that is specific to preventing and responding to gassing attacks.	2	†	●	●
<p><b>+</b></p> <p><b>Investigations of Improper Activities by State Agencies and Employees:</b> Misuse of Resources, Inaccurate Attendance Records, Disclosure of Confidential Information, and Improper Payments</p> <p>I2017-1 (March 2017)‡</p>	15. CDCR should revise the Institutional Worker Supervision Pay (IWSP) procedure to require that personnel staff review and ensure that an employee's direct supervisor signs the qualifying employee's timesheets and IWSP documents each month.	3	Unknown		
	17. CDCR should enforce its current procedure to retain Institutional Worker Supervision Pay (IWSP) documentation.	3	Unknown		
	19. CDCR should train all employees, supervisors, and personnel staff who receive, approve, or issue the extra pay to ensure that they are familiar with the requirements of the IWSP procedure and Pay Differential 67.	3	Unknown		
<p><b>+</b> <b>L</b></p> <p><b>Investigations of Improper Activities by State Agencies and Employees:</b> Misuse of State Time, Economically Wasteful Activities, and Misuse of State Property</p> <p>I2018-1 (July 2018)‡</p>	20. Fully implement and continue to follow recommendations from prior investigative reports involving similar inappropriate inmate supervision pay at other CDCR facilities, including the recommendation to train all employees who receive, approve, or issue the inmate supervision pay.	2	Unknown		
<b>California Prison Industry Authority</b>					
<p><b>+</b> <b>J</b></p> <p><b>California Department of Corrections and Rehabilitation:</b> Several Poor Administrative Practices Have Hindered Reductions in Recidivism and Denied Inmates Access to In-Prison Rehabilitation Programs</p> <p>2018-113 (January 2019)</p>	10. To improve the inmate enrollment rates in CalPIA's vocational education programs, CalPIA and Corrections should require a CalPIA representative to attend all classification committee meetings at all nine prisons where CalPIA offers vocational education. Corrections 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 Corrections' vocational programs, CalPIA should request funding from the Legislature to expand its vocational training program.	1	June 2021		

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<b>California Rehabilitation Oversight Board</b>					
<p><b>California Department of Corrections and Rehabilitation:</b> Several Poor Administrative Practices Have Hindered Reductions in Recidivism and Denied Inmates Access to In-Prison Rehabilitation Programs</p> <p>2018-113 (January 2019)</p>	16. To ensure that Corrections is taking steps to reduce recidivism, C-ROB should monitor whether Corrections is developing appropriate recidivism targets and, in its annual report, should evaluate Corrections' progress toward meeting those targets.	1	Will Not Implement		
<b>Department of Rehabilitation</b>					
<p><b>Department of Rehabilitation:</b> Its Inadequate Guidance and Oversight of the Grant Process Led to Inconsistencies and Perceived Bias in Its Evaluations and Awards of Some Grants</p> <p>2017-129 (July 2018)</p>	3. To comply with state laws and regulations and help ensure that staff involved in making governmental decisions during the grant process are impartial, Rehabilitation should ensure that they receive ethics training, which includes conflict-of-interest training, at least every two years.	2	†		●
	6. To increase transparency and ensure that applicants have the information necessary to understand the grant process, Rehabilitation should include in its RFAs clear scoring criteria and descriptions of the evaluation, award, and appeals processes, including the process it will use to address applications that receive tied scores.	2	†		●
	11. To increase the transparency of its selection process and to ensure that it receives the most qualified evaluators possible, Rehabilitation should issue a public solicitation for evaluators for each grant that includes a description of essential and desirable qualifications.	2	†		●
	13. To ensure that it provides sufficient oversight of the grant process, Rehabilitation should ensure that the technical review teams it assigns to grants provide the director and chief deputy with a memorandum summarizing the evaluation process and the evaluators' recommended grant awardees. Rehabilitation should also designate an individual responsible for reviewing and approving the memorandum and recommended awardees before it publishes its notice of intent to award.	2	†		●

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	14. If it finds errors in an evaluation that merit restarting the grant process, rescoring of applications, or convening a new evaluation panel, Rehabilitation should resolve any issues before it begins the rescoring process. It should also notify applicants to ensure that they are aware of any changes to the process due to the errors. Further, it should consider promulgating regulations and amending its grant manual to permit staff to request evaluators to rescore applications or convene a new evaluation panel when it finds issues with an evaluation.	2	†		●
	15. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual that staff at the appropriate level of authority are to acknowledge all appeal requests, notify intended awardees that could be affected by the appeals, and inform the appellant of the qualifications of the review committee members. Staff at the appropriate level of authority must also notify all affected parties of the review committee's final decision within the time frame Rehabilitation establishes in regulations.	2	†		●
	16. To ensure that Rehabilitation has appropriate oversight of its grant process and can sufficiently demonstrate that it followed the process, it should designate staff, separate from those involved in the respective grant process, to conduct a review of each grant process for procedural errors, evaluator prejudice, and whether evaluators supported their scores with evidence from the relevant applications before it awards grants.	2	†		●
	17. To comply with federal and state requirements, and to ensure consistency and fairness in its grant process, Rehabilitation should revise and formalize the policies and procedures in its grant manual to incorporate the rules adopted by regulation and to address the recommendations in this report. The grant manual should specify that any deviations from the required grant process must be for good cause and be documented.	2	March 2021		
	18. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual a process for the review committees to request additional information from appellants or program staff. To allow time for an adequate review of any additional information, Rehabilitation should consider extending the time for review committees to issue their decision on appeals from 30 days to 45 days.	2	†		●

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	19. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual that to be able to rescore applications when necessary, the review committee members should be subject-matter experts or, if they are not subject-matter experts, the review committee should have the authority to recommend a new evaluation panel instead of rescoring applications itself when it identifies a reason to invalidate previous evaluations.	2	†		●

## ENVIRONMENTAL PROTECTION

### California Department of Resources Recycling and Recovery

<p><b>California Department of Resources Recycling and Recovery:</b> It Has Not Provided the Oversight Necessary to Ensure That the Mattress Recycling Program Fulfills Its Purpose</p> <p><b>2018-107</b> (August 2018)</p>	<p>5. In order to bring violators of the recycling act into compliance and to ensure that its enforcement activities are timely, CalRecycle should do the following:</p> <ul style="list-style-type: none"> <li>• Assess penalties for noncompliance with the recycling act.</li> <li>• Publicize any penalties it assesses against violators of the recycling act as a deterrent to potential violators.</li> <li>• Monitor inspection cases to ensure that it does not complete them before the retailers in question have remedied any instances of noncompliance.</li> <li>• Execute a plan to verify compliance for all inspections in which it did not obtain evidence of compliance.</li> <li>• Develop and implement a timeline for the penalty phase of the enforcement process.</li> <li>• Regularly review the timeliness of its enforcement process and prioritize any overdue enforcement actions based on its enforcement timelines.</li> </ul>	2	†	●	
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<b>California Department of Resources Recycling and Recovery:</b> The Beverage Container Recycling Program Continues to Face Deficits and Requires Changes to Become Financially Sustainable  <b>2014-110</b> <i>(November 2014)</i>	2. To ensure it can demonstrate that its fraud prevention efforts are maximizing financial recoveries for the beverage program, CalRecycle should both modify and annually update its fraud management plan to include the following: <ul style="list-style-type: none"> <li>• By December 31, 2014, formally establish a systematic process for analyzing, monitoring, and responding to the risk of fraudulent recycling of out-of-state beverage containers.</li> <li>• Develop fraud estimates—by type of fraudulent activity—that quantify the potential financial losses to the beverage program and the methodology CalRecycle used to develop these estimates.</li> <li>• Identify the amount of actual fraud in the prior year by type of fraudulent activity, such as the financial losses resulting from the redemption of out-of-state beverage containers or the falsification of reports used to substantiate program payments.</li> <li>• Identify the amount actually recovered for the beverage program in the form of cash for restitution and penalties resulting from fraud.</li> </ul>	5	December 2020		
	3. To allow for public input and to prevent any legal challenges claiming that its policies and procedures regarding prepayment holds constitute unenforceable underground regulations, CalRecycle should adopt these policies and procedures as regulations in accordance with the Administrative Procedure Act.	5	October 2021		
<b>State Water Resources Control Board</b>					
<b>Investigations of Improper Activities by State Agencies and Employees:</b> Conflict of Interest, Violation of Post-Employment Ethics Restrictions, Waste of State Funds, Misuse of State Resources, and Incompatible Activities  <b>I2016-2</b> <i>(August 2016)<sup>‡</sup></i>	1. Take appropriate corrective action against the district engineer and the supervisors for their participation in or failure to address the conflict of interest.	4	Unknown		



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<p><b>+</b> <b>Z</b></p> <p><b>State and Regional Water Boards: They Must Do More to Ensure That Local Jurisdictions' Costs to Reduce Storm Water Pollution Are Necessary and Appropriate</b></p> <p><b>2017-118</b> (March 2018)</p>	7. If the State Water Board believes regulations are necessary to ensure that the regional boards and local jurisdictions follow its guidance regarding adequate and consistent information pertaining to their costs for storm water management, the State Water Board should adopt such regulations.	2	Pending		
	11. The State Water Board should revise its trash policy to focus it on local jurisdictions that have water bodies that are harmed by trash, as identified by the polluted waters list. In addition, the State Water Board should review the polluted waters list at least biannually to identify any additional water bodies recently determined to be harmed by trash and impose its trash policy on the applicable jurisdictions.	2	Will Not Implement		

**GENERAL GOVERNMENT**

*California Department of Food and Agriculture*

<p>Gross Mismanagement Led to the Misuse of State Resources and Multiple Violations of State Laws</p> <p><b>12019-4</b> (August 2019)<sup>‡</sup></p>	1. CDFA: 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.	1	Unknown		
	3. CDFA: Provide district agricultural associations with timely notifications from the Department of Motor Vehicles' Employer Pull Notice Program and follow up to ensure that the district agricultural associations take appropriate action.	1	Unknown		
	4. CDFA: To the extent that its authority allows, oversee implementation of our recommendations to the association.	1	Unknown		
	5. Association: 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.	1	Unknown		
	12. Association: 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.	1	Unknown		

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<b>California Department of Veterans Affairs</b>					
<b>California Department of Veterans Affairs and Department of General Services:</b> The Departments' Mismanagement of the Veterans Home Properties Has Not Served the Veterans' Best Interests and Has Been Detrimental to the State  <b>2018-112</b> <i>(January 2019)</i>	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.	1	†		●
	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.	1	March 2021		
	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.	1	March 2021		
<b>Disabled Veteran Business Enterprise Program:</b> The Departments of General Services and Veterans Affairs Have Failed to Maximize Participation and to Accurately Measure Program Success  <b>2018-114</b> <i>(February 2019)</i>	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.	1	June 2021		
	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.	1	June 2021		
	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.	1	June 2021		

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	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.	1	June 2021		
	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.	1	June 2021		
	19. Until the Legislature amends the law to transfer its responsibility for assisting underachieving departments to General Services, 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.	1	June 2021		

**California Gambling Control Commission**



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

9. To prevent unnecessary delays and use of resources and to ensure its compliance with state law, the 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 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.	1	Depends on Legislative Action		
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	<p>13. To better align the revenue in the Gambling Fund with the costs of the activities that the fund supports, the bureau and the commission should conduct cost analyses of those activities by July 2020. At a minimum, these cost analyses should include the following:</p> <ul style="list-style-type: none"> <li>• The entities' personnel costs, operating costs, and any program overhead costs.</li> <li>• Updated time estimates for their core and support activities, such as background investigations.</li> <li>• The cost of their enforcement activities.</li> <li>• Using this information, the bureau and commission should reset their regulatory fees to reflect their actual costs. Before conducting its fee study, the bureau should implement our recommendations to improve its processes for assigning applications, ensuring the completeness of applications, and developing time-reporting protocols.</li> </ul>	1	Depends on Legislative Action		

### California Public Utilities Commission

<b>California Public Utilities Commission:</b> It Could Improve the Transparency of Water Rate Increases by Disclosing Its Review Process and Ensuring That Utilities Notify Customers as Required  2018-118 (December 2018)	6. To ensure that the CPUC fulfills its statutory requirement for auditing all water utilities, it should immediately begin to follow its Standard Practice when auditing Class A water utilities, or develop policies and procedures by May 2019 to ensure that the reviews Public Advocates conducts of general rate cases demonstrate compliance with the legal requirement for audits of these utilities.	1	†	●	●
	7. To ensure that the CPUC fulfills its statutory requirement for auditing all water utilities, it should immediately develop a plan to complete audits of Class A water utilities and small water utilities in a timely manner.	1	January 2022		
<b>California Public Utilities Commission:</b> It Needs to Improve the Quality of Its Consumer Complaint Data and the Controls Over Its Information Systems  2014-120 (April 2015)	3. To ensure that policy makers, enforcement officials, and the general public have access to accurate consumer complaint data in CIMS, the branch should continue to implement its quality management team program component focused on reviewing the categorization of complaints and correcting identified errors.	5	May 2021		
	4. To ensure that policy makers, enforcement officials, and the general public have access to accurate consumer complaint data in CIMS, the branch should develop and implement tools by September 30, 2015, to measure the quality management team program's effectiveness.	5	May 2021		
	11. The commission should ensure that it complies with all policy requirements in SAM Chapter 5300 no later than April 2016.	5	December 2021		

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	16. The commission should revise its existing recovery plan to include a list of applications supporting critical business functions, their maximum acceptable outage time frames, and detailed recovery strategies for each application.	5	December 2021		
	17. The commission should revise its existing recovery plan to include detailed procedures for rebuilding its technology infrastructure at an alternate processing site.	5	December 2021		
	18. The commission should conduct regular tests and exercises to assess the sufficiency of the revised recovery plan and refine the plan when necessary.	5	December 2021		
<b>California Public Utilities Commission:</b> It Should Reform Its Rules to Increase Transparency and Accountability, and Its Contracting Practices Do Not Align With Requirements or Best Practices  <b>2016-104</b> <i>(September 2016)</i>	2. To ensure that the choice of a vendor is sufficiently justified and that the vendor represents the best value, the CPUC should explain in its final decision how the vendor was the most qualified in all cases when the CPUC does not competitively select the vendor it directs utilities to contract with.	4	Will Not Implement		
	4. To avoid the appearance of inappropriate relationships, the CPUC should adopt a policy to prohibit commissioners from accepting gifts from regulated utilities and energy companies and free travel from organizations with significant ties to regulated utilities and other parties with financial interests in CPUC proceedings.	4	Will Not Implement		
	8. To ensure that its contracting practices align with state requirements and best practices, the CPUC should designate a limited number of project managers for each division at the CPUC, and provide those individuals with training on the CPUC's processes related to contracting, including how to monitor progress of a contractor's work.	4	June 2021		
	13. The CPUC should update its regulations to require parties joining a proceeding by filing a protest or response to an application or petition, or by filing comments in response to a rulemaking proceeding to fully disclose their interests in the proceeding.	4	Will Not Implement		
<b>California's Alternative Energy and Efficiency Initiatives:</b> Two Programs Are Meeting Some Goals, but Several Improvements Are Needed  <b>2014-124</b> <i>(February 2015)</i>	3. To show how air pollution emissions reductions related to the solar initiative benefit the State, the commission should include in future reports the measurable benefits of those reductions.	5	November 2020 <sup>#</sup>		

STATE AUDITOR'S ASSESSMENT

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**GOVERNMENT OPERATIONS**

*California Department of Technology*



**California Department of Consumer Affairs' BreEZe System:**  
Inadequate Planning and Oversight Led to Implementation at Far Fewer Regulatory Entities at a Significantly Higher Cost  
  
2014-116  
(February 2015)

14. To ensure that IT projects have the oversight needed to better position them for success, CalTech should develop thresholds relating to IT project cost increases and schedule delays to inform and better justify its decision to allow an IT project to continue. If a department's IT project reaches or exceeds these thresholds, CalTech should require the department to conduct a cost-benefit analysis for the project and include this analysis in an SPR. CalTech should consider the results of this analysis in its decision to approve or deny the SPR and, if warranted, take action to suspend or terminate the project so that it does not allow projects with significant problems to continue without correction.

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*Department of General Services*

**California Department of General Services' Real Estate Services Division:**  
To Better Serve Its Client Agencies, It Needs to Track and Analyze Project Data and Improve Its Management Practices  
  
2015-117  
(March 2016)

2. To ensure long-term efficient and effective delivery of projects, the division, in its planned implementation of its new project management system in July 2017, should ensure that the project management system can centrally track and extract all data regarding project status, including time delays, cost overages, and the reasons for each.

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3. To ensure long-term efficient and effective delivery of projects, the division, in its planned implementation of its new project management system in July 2017, should track the reasons that projects are pending to identify its true backlog of projects. In doing so, it should develop a process to follow up on those projects that are pending to ensure that they are not on hold unnecessarily and are appropriately moving forward.

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4. To ensure long-term efficient and effective delivery of projects, the division, in its planned implementation of its new project management system in July 2017, should, at least annually, use the centrally tracked data to identify common themes in the causes for project delays and cost overages and develop solutions to address these issues. Further, it should report the results of its review to General Services' executive management.

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	5. Until the division implements its planned project management system, it should, by September 2016, develop a process to, at a minimum, identify project status and reasons for project delays as well as cost overages. Using these data, the division should modify its project management processes to ensure the efficient and effective delivery of projects.	4	Will Not Implement		
	6. The division should develop and implement a process for preparing reasonable time frames and cost estimates for its projects within the building management branch. To better inform the development of this process, the division should evaluate the branch's structure, which should include a staffing analysis, to determine whether it is effectively organized and whether it should add cost estimator positions.	4	Will Not Implement		
	7. To ensure that client agencies are paying equitable rates, by December 2016 General Services should develop and implement a strategy for allocating its administrative costs equally among all the projects it completes for client agencies, including those portions outsourced to private firms.	4	Will Not Implement		
	8. To ensure that the project management branch charges its client agencies a competitive hourly rate, by December 2016 and every two years thereafter, the division should conduct a rate analysis that fully accounts for differences between the project management branch's rate and private firms' rates. If it finds that the rates are not competitive, the division should identify and implement strategies to ensure that the project management branch's rates are as competitive as they can be with those of its private firm counterparts. Further, the division should explore and implement any other reasonable methods to ensure that it is delivering projects as cost effectively as possible.	4	Will Not Implement		
	10. To improve its communication with client agencies, the division should develop a process for providing periodic detailed bills and invoices to client agencies clearly describing the work for which it is charging.	4	December 2021		
	11. To effectively evaluate the performance of its branches in delivering projects, the division should develop meaningful goals and objectives and a method of measuring its success in achieving them as part of its strategic plan that is focused on ensuring that projects are delivered on time and within budgeted cost estimates.	4	†	●	

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	12. To ensure that its project management staff are adequately trained and have the information necessary to deliver projects as efficiently and effectively as possible, the division should conduct a comprehensive survey every other year of all of its client agencies to inform necessary improvements to its processes and training program and, in the interest of transparency, make the survey results public.	4	†	●	
<b>Department of General Services and California Department of Technology:</b> Neither Entity Has Provided the Oversight Necessary to Ensure That State Agencies Consistently Use the Competitive Bidding Process  <b>2016-124</b> <i>(June 2017)</i>	3. To improve its oversight of the State's noncompetitive contracts, General Services should, within 90 days, create plans for regularly performing statewide analyses to identify potential abuse or overuse of noncompetitive contracts. These analyses should include, but not be limited to, calculating the proportional value and number of the State's competitive and noncompetitive contracts and amendments, examining trends in agencies' use of noncompetitive contracts and amendments, and identifying unusual patterns among vendors receiving state contracts through noncompetitive means.	3	Will Not Implement		

## HEALTH AND HUMAN SERVICES

### California Department of Public Health

<b>California Department of Public Health:</b> Even With a Recent Increase in Federal Funding, Its Efforts to Prevent Diabetes Are Focused on a Limited Number of Counties  <b>2014-113</b> <i>(January 2015)</i>	2. To increase its efforts to prevent and control diabetes, Public Health should develop a process for identifying and applying for federal funding opportunities, including routinely and proactively searching for grants. In addition, Public Health should seek funding for a grants specialist position to identify and apply for federal and other grants.	5	Will Not Implement		
<b>Follow-Up—California Department of Public Health:</b> Laboratory Field Services Is Unable to Oversee Clinical Laboratories Effectively, but a Feasible Alternative Exists  <b>2015-507</b> <i>(September 2015)</i>	8. To ensure it can provide effective oversight of labs as state law requires, Laboratory Services should address staffing issues by preparing and resubmitting to Public Health a recruitment and retention proposal, developing a succession plan, and taking necessary steps to implement its planned reorganization.	5	December 2020		
	9. To ensure it can provide effective oversight of labs as state law requires, Laboratory Services should ensure that its information technology data systems have necessary safeguards, contain accurate and complete data, and support its program needs.	5	June 2022		
	10. To ensure it can provide effective oversight of labs as state law requires, Laboratory Services should update and develop its regulations as necessary to ensure consistency with existing state law.	5	January 2023		



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<p><b>+</b> <b>G</b></p> <p><b>Skilled Nursing Facilities:</b> Absent Effective State Oversight, Substandard Quality of Care Has Continued</p> <p><b>2017-109</b> (May 2018)</p>	8. As the Legislature considers changes to state law, Public Health should take the steps necessary to ensure that its oversight results in nursing facilities improving their quality of care by amending its application licensing reviews by developing a defined process that specifies how an analyst will determine whether an applicant has demonstrated its ability to comply with state and federal requirements. This process also needs to ensure that analysts conduct complete and standardized reviews of each nursing facility application within each class of facility. Specifically, these processes should clearly outline what factors analysts will consider when determining whether an applicant is in compliance, how analysts will weigh those factors for each class of facility, and what objective thresholds will prompt analysts to elevate applications for review and approval by higher-level management. Additionally, Public Health should document the additional factors higher-level management will consider if applications are elevated for their review to ensure that Public Health conducts standardized reviews of nursing facility applications of the same class. Finally, Public Health should develop processes ensuring that it documents its decisions adequately.	2	3rd qtr. 2020 <sup>#</sup>		
	9. As the Legislature considers changes to state law, Public Health should take the steps necessary to ensure that its oversight results in nursing facilities improving their quality of care by ensuring that it issues citations in a timely manner, especially for immediate jeopardy deficiencies.	2	†		●
	11. To improve the availability and transparency of information, Public Health should upload all inspection findings to Cal Health Find and review ownership data by May 2019.	2	3rd qtr. 2020 <sup>#</sup>		

*California Department of Social Services*

<p><b>+</b> <b>D</b></p> <p><b>California Department of Social Services:</b> Its Caregiver Background Check Bureau Lacks Criminal History Information It Needs to Protect Vulnerable Populations in Licensed Care Facilities</p> <p><b>2016-126</b> (March 2017)</p>	10. To ensure that Social Services evaluates the risk individuals may pose to vulnerable populations in its licensed care facilities as quickly as possible, by July 2017 Social Services should establish time frames for staff to evaluate individuals who are present in their facilities and who have received administrative actions from other departments. In addition, it should monitor and follow up with the appropriate staff regarding the status of their assessments of these individuals and their final decisions.	3	January 2021		
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	13. To comply with state law and better protect vulnerable populations in California's licensed care facilities, Social Services should immediately change its policy to require that its exemption analysts evaluate all infraction convictions, other than minor traffic violations, before granting exemptions to individuals. If Social Services believes it is not feasible to evaluate all of these convictions, it should report to the Legislature by June 2017 how it ensures that vulnerable populations are not at risk and should request that the Legislature change the law to eliminate infraction convictions as a crime category that Social Services must evaluate in order to grant an exemption.	3	Will Not Implement		
	16. Until the Legislature requires that Social Services receive both California and federal criminal history information before issuing a clearance or processing an exemption, to better protect vulnerable populations, Social Services should immediately revise its policy to require its regional offices to obtain all self-disclosure forms for individuals who submit fingerprints to Justice as part of an application to be present in a licensed facility. The regional offices should then forward to the CBCB all self-disclosure forms that identify a conviction.	3	January 2021		
	17. Until the Legislature requires that Social Services receive both California and federal criminal history information before issuing a clearance or processing an exemption, to better protect vulnerable populations, Social Services should immediately change its practice of allowing individuals who have not submitted a self-disclosure form to Social Services to have access to licensed facilities, thus reflecting the requirements of state law. In addition, the CBCB should develop a process to ensure that individuals cannot receive a clearance or an exemption without the CBCB first receiving both California and federal criminal history information if a regional office does not have a self-disclosure form for the individual.	3	January 2021		
	26. To ensure that regional offices pursue legal actions in a timely manner, by July 2017 Social Services' headquarters should identify a resource—such as a unit—to monitor and follow up with the regional offices regarding the status of their legal actions related to substantiated address matches of registered sex offenders at licensed facilities.	3	January 2021		

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<p><b>California's Foster Care System:</b> The State and Counties Have Failed to Adequately Oversee the Prescription of Psychotropic Medications to Children in Foster Care</p> <p><b>2015-131</b> <i>(August 2016)</i></p>	30. To improve the oversight of psychotropic medications prescribed to foster children, Social Services should collaborate with the counties and other relevant stakeholders—including Health Care Services, as necessary—to develop and implement a reasonable oversight structure that ensures the coordination of the State's and counties' various oversight mechanisms as well as the accuracy and completeness of the information in Social Services' data system.	4	Will Not Implement			
	<p><b>Follow-Up—California Department of Social Services:</b> Although Making Progress, It Could Do More to Ensure the Protection and Appropriate Placement of Foster Children</p> <p><b>2015-502</b> <i>(July 2015)</i></p>	4. To ensure that counties' use of foster family agency placements is justified, Social Services should take action to implement the recommendation we previously made in our 2011 audit. Specifically, Social Services should require counties to give licensed foster homes a higher priority than foster family agencies for children that do not have identified treatment needs.	5	Will Not Implement		
	5. To ensure that counties' use of foster family agency placements is justified, Social Services should take action to implement the recommendation we previously made in our 2011 audit. Specifically, Social Services should require counties to prepare a detailed justification for any child placed with a foster family agency.	5	Will Not Implement			
<p><b>Follow-Up—California Department of Social Services:</b> It Has Not Corrected Previously Recognized Deficiencies in Its Oversight of Counties' Antifraud Efforts for the CalWORKs and CalFresh Programs</p> <p><b>2015-503</b> <i>(June 2015)</i></p>	5. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and CalFresh cases, Social Services should, using the results from the recommended cost-effectiveness analysis, determine why some counties' efforts to combat welfare fraud are more cost-effective than others.	5	†		●	
	6. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and CalFresh cases, Social Services should seek to replicate the most cost-effective practices among all counties. Social Services should work with its legal counsel to determine whether to withhold information about these practices from public disclosure.	5	†		●	
	7. Social Services should track counties' prosecution thresholds for welfare fraud cases and determine whether they affect counties' decisions to investigate potential fraud, with a focus on determining best practices and cost-effective thresholds. If Social Services' analysis determines that varying prosecution thresholds do affect counties' decisions, it should then work with counties to implement the consistent use of these cost-effective prosecution thresholds.	5	Will Not Implement			

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	9. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and CalFresh cases, Social Services should address and promptly act on the four remaining recommendations that its steering committee provided in 2008.	5	†	●	
	12. To make counties' review of match lists more efficient, Social Services should revive its efforts to work with the state and federal agencies that prepare the match lists to address the counties' concerns about match list formats, content, and criteria.	5	†	●	

### Department of Developmental Services

<b>California Department of Developmental Services:</b> Its Process for Assessing Fees Paid by Parents of Children Living in Residential Facilities Is Woefully Inefficient and Inconsistent  <b>2014-118</b> <i>(January 2015)</i>	2. To ensure timelier fee assessments, Developmental Services should hold regional centers accountable for providing the monthly placement reports and copies of information letters required by state regulations. To encourage compliance, Developmental Services should specify in its regional center contracts that noncompliant regional centers will pay financial penalties equal to the amount of revenue lost because of their inaction.	5	Will Not Implement		
<b>Department of Developmental Services:</b> It Cannot Verify That Vendor Rates for In-Home Respite Services Are Appropriate and That Regional Centers and Vendors Meet Applicable Requirements  <b>2016-108</b> <i>(October 2016)</i>	4. To ensure that regional centers are aware of the benefits, including cost savings to the State that can be realized by using FMS vendors, DDS should formally communicate to regional centers regarding the model.	4	July 2021		
	5. To ensure that in-home respite vendors are providing quality services and that vendors are adhering to state requirements, DDS should issue regulations requiring regional centers to conduct periodic and ongoing reviews of vendors' programs, employees, and consumer records.	4	Will Not Implement		
	6. To ensure that in-home respite vendors comply with vendor requirements on an ongoing basis, DDS should require the regional centers to develop a process to conduct biennial reviews of the vendor files the regional centers maintain and document the outcome of the review in the files. DDS should require the regional centers to take appropriate action to ensure that vendors comply, up to and including terminating the vendorization, if necessary.	4	July 2021		
	7. To ensure that it is providing oversight in accordance with state law and federal requirements, DDS should ensure that it performs audits of each regional center every two years as required. In conducting these audits, DDS should consistently include a review of in-home respite services.	4	July 2021		

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<i>Department of Health Care Services</i>					
<b>California Department of Health Care Services:</b> Improved Monitoring of Medi-Cal Managed Care Health Plans Is Necessary to Better Ensure Access to Care  <b>2014-134</b> <i>(June 2015)</i>	6. If Health Care Services finds significant errors in a health plan's provider directory, it should work with that health plan to identify reasons for the inaccuracies and require the health plan to develop processes to eliminate the inaccuracies.	5	†	●	
<b>California Department of Health Care Services:</b> It Should Improve Its Administration and Oversight of School-Based Medi-Cal Programs  <b>2014-130</b> <i>(August 2015)</i>	1. To ensure that it provides claiming units with reasonable opportunities to address concerns with its decisions or actions, Health Care Services should, within three months, begin preparing regulations to establish and implement a formal appeals process that allows claiming units to directly appeal Health Care Services' decisions.	5	Will Not Implement		
	2. To ensure that it provides claiming units with reasonable opportunities to address concerns with its decisions or actions, Health Care Services should, within three months, inform all stakeholders, including claiming units, of the existence of this appeals process.	5	Will Not Implement		
	4. Until the Legislature implements our recommendation in Chapter 2, Health Care Services should immediately resolve weaknesses in its oversight of local educational consortia and local governmental agencies to ensure that these entities sufficiently meet their responsibilities under the administrative activities program and meet the terms of their contracts with Health Care Services. Health Care Services should complete the oversight reviews for at least three high-risk local educational consortia or local governmental agencies by December 31, 2015, and post the results to its website.	5	Will Not Implement		
	5. Until the Legislature implements our recommendation in Chapter 2, Health Care Services should immediately resolve weaknesses in its oversight of local educational consortia and local governmental agencies to ensure that these entities sufficiently meet their responsibilities under the administrative activities program and meet the terms of their contracts with Health Care Services. Health Care Services should complete the oversight reviews for any remaining high-risk local educational consortia or local governmental agencies by June 30, 2016, and post the results to its website.	5	Will Not Implement		

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	8. To minimize the risk that claiming units could include unallowable costs when calculating their reimbursement claims, Health Care Services should remind all local educational consortia and local governmental agencies that contracts with their claiming units should prohibit claiming units from seeking federal reimbursement of Health Care Services' participation fee.	5	December 2020		
	10. To streamline the organizational structure of its administrative activities program and to improve the program's cost-effectiveness, Health Care Services should implement a single statewide quarterly random moment time survey and develop and implement a plan to take over responsibility for conducting quarterly time surveys and performing related activities as soon as reasonably possible.	5	July 2021		
	11. To streamline the organizational structure of its administrative activities program and to improve the program's cost-effectiveness, Health Care Services should implement a single statewide quarterly random moment time survey and develop and issue a request for proposals to identify a responsible vendor to assist in implementing a statewide quarterly random moment time survey.	5	July 2025		
	12. To streamline the organizational structure of its administrative activities program and to improve the program's cost-effectiveness, Health Care Services should implement a single statewide quarterly random moment time survey and draft revisions to regulations as appropriate and to applicable documents, including the manual, oversight strategies and plans, and policy and procedure letters.	5	July 2021		
	13. To the extent that local educational consortia and local governmental agencies are no longer involved in the administrative activities program, Health Care Services should develop and issue a standard contract for claiming units to sign to participate in the program.	5	Will Not Implement		
	17. To better maximize federal reimbursements for the administrative activities program, Health Care Services should, within six months, develop and implement a method to oversee and track the outreach efforts that local educational consortia and local governmental agencies use for ensuring that nonparticipating claiming units understand the benefits and consider participating in the administrative activities program.	5	Will Not Implement		



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	21. To provide the public with the ability to participate fully in developing the rules governing the administrative activities program, Health Care Services should, in accordance with California's Administrative Procedure Act (APA), immediately develop and adopt the regulations cited in the four subdivisions of Section 14132.47 of the California Welfare and Institutions Code.	5	December 2021		
<b>California Department of Health Care Services:</b> Weaknesses in Its Medi-Cal Dental Program Limit Children's Access to Dental Care  2013-125 (December 2014)	20. To make certain that it meets the requirements of the new state law and that its performance measures are accurate, Health Care Services should establish the provider-to-beneficiary ratio statewide and by county as performance measures designed to evaluate access and availability of dental services and include this measure in its October 2015 report to the Legislature.	5	Will Not Implement		
	23. To ensure that Health Care Services and its fiscal intermediaries reimburse providers only for services rendered to eligible beneficiaries, Health Care Services should obtain Social Security's Death Master File and update monthly its beneficiary eligibility system with death information.	5	February 2021		
<b>Department of Health Care Services:</b> Although Its Oversight of Managed Care Health Plans Is Generally Sufficient, It Needs to Ensure That Their Administrative Expenses Are Reasonable and Necessary  2018-115 (April 2019)	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.	1	July 2021		
	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.	1	January 2021		
	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.	1	June 2021		
	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.	1	Will Not Implement		
<b>Department of Health Care Services:</b> It Has Not Ensured That Medi-Cal Beneficiaries in Some Rural Counties Have Reasonable Access to Care  2018-122 (August 2019)	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.	1	Will Not Implement		

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	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.	1	†	●	
	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.	1	December 2020		
	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 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.	1	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.	1	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 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.	1	Will Not Implement		



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<b>Department of Health Care Services: It Paid Billions in Questionable Medi-Cal Premiums and Claims Because It Failed to Follow Up on Eligibility Discrepancies</b>  <b>2018-603</b> <i>(October 2018)</i>	2. To recover inappropriately spent funds, prevent future erroneous payments, and ensure eligible individuals' access to care, Health Care Services should resolve the discrepancies we identified and recover erroneous payments where allowable by June 30, 2019.	2	December 2022		
	3. To prevent future erroneous payments, Health Care Services should implement procedures by December 31, 2018, to ensure the timely resolution of system discrepancies. These procedures should include Health Care Services regularly following up on recurring, unresolved system discrepancies with the responsible county.	2	December 2022		
	4. To prevent future erroneous payments, Health Care Services should establish procedures by December 31, 2018, that define when it will use its authority as defined in state law to sanction unresponsive counties that do not remedy known discrepancies.	2	June 2022		
	6. To assist counties in addressing discrepancies, Health Care Services should reevaluate and update its guidance to the counties related to prioritizing MEDS alerts by December 31, 2018.	2	June 2021		
<b>Department of Health Care Services: Millions of Children in Medi-Cal Are Not Receiving Preventive Health Services</b>  <b>2018-111</b> <i>(March 2019)</i>	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.	1	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 plans and providers that they are required to provide services according to Bright Futures.	1	December 2020		
	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.	1	June 2021		
	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 plans to track and report the utilization rates on those measures.	1	February 2021		

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	11. To ensure that plans address underutilization of children's preventive services, DHCS should require plans by September 2019 to use their utilization management programs to identify barriers to usage specifically for these services and hold the plans accountable to address the barriers they identify.	1	February 2021		
	12. To better ensure the accuracy of its data and ensure that California receives all available federal Medicaid funding, DHCS should require its 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.	1	September 2021		
	13. To ensure that 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 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.	1	December 2021		
	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 plan service areas. It should publish this study annually.	1	April 2021		
	16. To help increase utilization rates, DHCS should begin by September 2019 to monitor and identify effective incentive programs at the plan level and share the results with all plans.	1	April 2021		
	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.	1	†	●	
 <b>Mental Health Services Act:</b>  The State Could Better Ensure the Effective Use of Mental Health Services Act Funding  <b>2017-117</b> <i>(February 2018)</i>	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.	2	December 2021		

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<p><b>+</b></p> <p><b>G</b></p>	<p><b>Skilled Nursing Facilities:</b> Absent Effective State Oversight, Substandard Quality of Care Has Continued</p> <p>2017-109 (May 2018)</p>	<p>12. Health Care Services should use current data to revise and update the peer groups it uses to set Medi-Cal rates. In doing so, it should take into consideration the consolidation of the nursing facility industry.</p>	2	December 2020		
<p><i>Mental Health Services Oversight and Accountability Commission</i></p>						
<p><b>+</b></p> <p><b>H</b></p>	<p><b>Mental Health Services Act:</b> The State Could Better Ensure the Effective Use of Mental Health Services Act Funding</p> <p>2017-117 (February 2018)</p>	<p>10. To ensure that the MHSA-funded triage grants are effective, the Oversight Commission should require that local mental health agencies uniformly report data on their uses of triage grants. It should also establish statewide metrics to evaluate the impact of triage grants by July 2018.</p>	2	†		●
<p><i>Office of Statewide Health Planning and Development</i></p>						
<p><b>+</b></p> <p><b>G</b></p>	<p><b>Skilled Nursing Facilities:</b> Absent Effective State Oversight, Substandard Quality of Care Has Continued</p> <p>2017-109 (May 2018)</p>	<p>10. To ensure that it provides the public with nursing facility information that is accurate and comprehensible, Health Planning should update its regulations to do the following:</p> <ul style="list-style-type: none"> <li>• Append additional schedules to the template for the annual cost report to enable nursing facilities to fully disclose related-party transactions.</li> <li>• Provide a single location in the annual cost report template for nursing facilities to enter related-party transaction amounts next to the amounts they are claiming for Medi-Cal reimbursement.</li> <li>• Create an additional schedule in the cost report template that depicts how a company is investing in quality-of-care improvements.</li> </ul>	2	†		●

## STATE AUDITOR'S ASSESSMENT

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

*Chancellor of the California Community Colleges*

<b>California Community Colleges:</b> The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology  <b>2017-102</b> <i>(December 2017)</i>	4.	To ensure that students with disabilities have equal access to instructional materials, by June 2018, the Chancellor's Office should develop guidance for the community colleges on periodically monitoring the accessibility of instructional materials and on providing training to all instructors in making their materials accessible to students with disabilities.	2	†		●
	7.	To assist all community colleges in increasing transparency of their shared governance decision-making processes, by September 2018, the Chancellor's Office should issue guidance to the community colleges on establishing procedures to document the attendees, input received, and agreements reached during department meetings, including those to consider technology equipment requests.	2	Will Not Implement		

*San Diego State University*

<b>California State University:</b> It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials  <b>2017-119</b> <i>(April 2018)</i>	56.	To ensure the health and safety of students in a laboratory setting, beginning in the Fall 2018 semester, San Diego should perform reviews at least annually to ensure that all departments are using the student training acknowledgement forms and are complying with the retention requirement.	2	January 2021		
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*The California State University*

<b>California State University:</b> It Failed to Fully Disclose Its \$1.5 Billion Surplus, and It Has Not Adequately Invested in Alternatives to Costly Parking Facilities  <b>2018-127</b> <i>(June 2019)</i>	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.	1	†		●
	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.	1	March 2020 <sup>#</sup>		

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<p><b>California State University:</b> It Has Not Provided Adequate Oversight of the Safety of Employees and Students Who Work With Hazardous Materials</p> <p><b>2017-119</b> (April 2018)</p>	5. Once it has developed the health and safety reporting template and campuses have used it to submit their reports, the Chancellor's Office should develop recommendations for improving campus health and safety and follow up on the campuses' implementation of any corrective actions related to these recommendations.	2	January 2021		
	6. Once it has developed the health and safety reporting template and campuses have used it to submit their reports, the Chancellor's Office should incorporate the risks identified in its assessments into the University Auditor's audit plan to ensure that the University Auditor evaluates problem areas related to campus health and safety.	2	January 2021		
	10. To ensure the health and safety of employees working with hazardous materials, the Chancellor's Office should prescribe the frequency for which the campuses provide refresher laboratory safety training to employees.	2	June 2021		
	59. Based on campuses annual reports on the timeliness of their inspections of safeguards, engineering controls, and ventilation systems, the Chancellor's Office should follow up with campuses that report untimely inspections and should require that the campuses develop action plans to ensure that they complete inspections as often as state regulations require.	2	June 2021		
<p><b>California State University:</b> Stronger Oversight Is Needed for Hiring and Compensating Management Personnel and for Monitoring Campus Budgets</p> <p><b>2016-122</b> (April 2017)</p>	3. To improve the oversight of CSU's management personnel, the Chancellor's Office should work with campuses, bargaining unit representatives, the Public Employment Relations Board, and others as necessary to come to an agreement on the appropriate classification of coaches. The Chancellor's Office should take into account the concerns that San Diego State has raised about the labor market for these employees.	3	June 2021		
	10. The Chancellor's Office should finish developing the Common Human Resources System and implement it as scheduled by December 2019.	3	December 2024		

STATE AUDITOR'S ASSESSMENT

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



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

5. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2018 the Office of the President should implement our recommended budget presentation shown in Figure 11 on page 40. Specifically, the Office of the President's budget presentation to the regents should include a comparison of its proposed budget to its actual expenditures for the previous year. It should also include all its expenditures and identify changes to the discretionary and restricted reserves. The Office of the President should combine both the disclosed and undisclosed budgets into one budget presentation.	3	†		●
22. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2019 the Office of the President should continue to present a comprehensive budget based on the presentation in Figure 11 to the regents, the Legislature, and the public.	3	†		●
23. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2019 the Office of the President should set targets for any needed reductions to salary amounts using the results from its public and private sector comparison and adjust its salaries accordingly.	3	†		●
32. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2020 the Office of the President should evaluate its budget process to ensure that it is efficient and has adequate safeguards that ensure that staff approve and justify all budget expenditures. If the Office of the President determines that its safeguards are sufficient, it should begin developing a multiyear budget plan.	3	†		●
34. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should adjust its salary levels and ranges to meet its established targets.	3	†		●
36. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should reallocate funds to campuses when adjustments to its salaries and benefits result in savings.	3	†		●

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	39. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020 the Office of the President should report to the regents on the amount of funds it reallocates to campuses as a result of implementing our recommendations.	3	†		●
<b>The University of California Office of the President:</b> It Has Not Adequately Ensured Compliance With Its Employee Displacement and Services Contract Policies  2016-125.1 (August 2017)	8. To ensure that the university achieves its goals of obtaining services at the lowest cost or best value and of providing vendors with fair access to contracting opportunities, the Office of the President should revise the university's contract manual to incorporate the best practices found in the State Contracting Manual for limiting the use of amendments to repeatedly extend existing contracts.	3	†	●	●
	9. To ensure that the university achieves its goals of obtaining services at the lowest cost or best value and of providing vendors with fair access to contracting opportunities, the Office of the President should revise the university's contract manual to narrow the exemption from competition to only selected professional services, similar to the State Contracting Manual.	3	†	●	●
	15. To maximize benefits from the systemwide procurement initiative and to ensure that the university uses those benefits for its teaching, research, and public service missions, the Office of the President should study ways to measure actual procurement benefits—possibly focusing this effort on benefits from larger dollar amounts—and if such measurement is not possible, it should clearly disclose to the regents and the public that the amounts it reports are based on estimates.	3	June 2021		
	16. To maximize benefits from the systemwide procurement initiative and to ensure that the university uses those benefits for its teaching, research, and public service missions, the Office of the President should, if actual benefits are measurable, implement a process to monitor and report annually to the regents the estimated and actual benefits.	3	June 2021		
<b>The University of California:</b> It Must Take Additional Steps to Address Long-Standing Issues With Its Response to Sexual Harassment Complaints  2017-125 (June 2018)	24. To address any patterns or systemic problems of sexual harassment, by July 2019 the systemwide office should work with each campus to develop and implement processes and data reports to assist the campus in regularly identifying patterns and systemic problems related to sexual harassment and in instituting sexual harassment prevention education and training in those areas that need it.	2	†		●

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	25. To address any patterns or systemic problems of sexual harassment, by July 2019 the systemwide office should work with each campus to implement ongoing data quality control processes in order to ensure sexual harassment complaints data are accurate and complete.	2	†	●	
	26. To address any patterns or systemic problems of sexual harassment, by July 2019 the systemwide office should identify and review campuses' complaints data to identify outliers in their use of the formal, informal, and administratively closed processes.	2	†	●	
<b>The University of California:</b> Its Admissions and Financial Decisions Have Disadvantaged California Resident Students  <b>2015-107</b> <i>(March 2016)</i>	1. To meet its commitment to California residents, the university should replace its "compare favorably" policy with a new admission standard for nonresident applicants that reflects the intent of the Master Plan. The admission standard should require campuses to admit only nonresidents with admissions credentials that place them in the upper half of the residents it admits.	4	Will Not Implement		
	2. To meet its commitment to California residents, the university should amend its referral process by taking steps to increase the likelihood that referred residents ultimately enroll.	4	Ongoing		
	3. To ensure that campuses' interpretations of admission standards do not adversely impact residents, the university should implement a thorough process to annually evaluate the qualifications of students who apply and students who are admitted. These evaluations should highlight instances when campuses admit nonresidents who are less qualified than residents and should include corrective action steps. Moreover, this evaluation should include resident and nonresident undergraduate enrollment in majors at each campus. The university should make the results of this evaluation—including details of the academic qualifications of students who applied and who were admitted—publicly available.	4	Ongoing		
	8. To ensure the reasonableness of the compensation the university pays its executives, it should include—to the extent possible—all items of compensation when setting or adjusting salaries and benefits, when conducting surveys and studies, and when comparing the compensation packages of its executives to those in similar positions outside the university.	4	Undetermined		
	10. To improve the transparency and timeliness of its annual compensation report, the university should streamline the process it uses to prepare the report so it can be issued by April of each year.	4	Will Not Implement		



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	12. To maximize the savings and new revenue from the Working Smarter initiative and ensure that the university uses them for its academic and research missions, the Office of the President should immediately require that the campuses fully participate in all projects unless they can provide compelling evidence demonstrating a harmful effect.	4	Ongoing		
	13. To maximize the savings and new revenue from the Working Smarter initiative and ensure that the university uses them for its academic and research missions, the Office of the President should, by June 30, 2016, to the extent possible, implement a process to centrally direct these funds to ensure that campuses use them to support the core academic and research missions of the university.	4	†	●	●
	14. To maximize the savings and new revenue from the Working Smarter initiative and ensure that the university uses them for its academic and research missions, the Office of the President should ensure that it substantiates that projects are actually generating savings and new revenue and that it can demonstrate how the university uses these funds.	4	Ongoing		
	15. To ensure that its recruiting efforts benefit residents, the university should prioritize recruiting residents over nonresidents. In particular, the university should focus its recruiting efforts broadly to ensure that it effectively recruits resident underrepresented minorities. For example, the university could establish a limit on the amount of funds it dedicates to nonresident recruiting. Further, it should develop a process to better track its nonresident and resident recruiting expenditures.	4	Will Not Implement		
	16. To determine if the campuses are using funds to further the goals of the University of California system and the Legislature, the Office of the President should begin regularly monitoring and analyzing how campuses are using both state funds and nonresident supplemental tuition. If, after the close of the fiscal year, the Office of the President determines that campuses are not using state funds and/or nonresident supplemental tuition in accordance with those goals, the Office of the President should take steps to correct the campuses' spending decisions as soon as possible.	4	†	●	●
	17. To ensure that it spends state funds prudently for programs that do not directly relate to educating students, the university should track spending from state funds for programs that do not relate to educating students.	4	†	●	●

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	18. To ensure that it spends state funds prudently for programs that do not directly relate to educating students, the university should reevaluate these programs each year to determine whether they continue to be necessary to fulfill the university's mission.	4	†	●	●
	19. To ensure that it spends state funds prudently for programs that do not directly relate to educating students, the university should explore whether the programs could be supported with alternate revenue sources.	4	†	●	●
	22. To ensure that its rebenching efforts lead to equalized per-student funding among the campuses, the university should adopt a methodology that it can use, at least every three to five years, to update its weighting system to ensure the weight factors take into account campuses' actual costs of instruction, using the cost study that we recommend in Chapter 1 and other revenue sources if necessary.	4	Undetermined		
	23. To ensure that its rebenching efforts lead to equalized per-student funding among the campuses, the university should exclude from its rebenching calculation all state funding it uses for programs that do not directly relate to educating students. The university should exclude these programs only after it has evaluated them in accordance with the recommendation we made previously.	4	Will Not Implement		

**University of California, Board of Regents**



E

<b>The University of California Office of the President:</b> It Failed to Disclose Tens of Millions in Surplus Funds, and Its Budget Practices Are Misleading  2016-130 (April 2017)	7. To ensure the ongoing accountability of the Office of the President, the regents should require it to implement our recommendations and report periodically on its progress.	3	†		●
	14. To ensure that the Office of the President's staffing levels are justified and that costs are reasonable and align with the needs of campuses and other stakeholders, the regents should require the Office of the President to implement our recommendations and report periodically on its progress.	3	†		●

**University of California, Davis**

<b>University of California, Davis:</b> It Has Not Identified Future Financing for the Strawberry Breeding Program nor Collected All Available Revenues  2014-121 (June 2015)	4. UC Davis should collect all late fees that its licensees owe.	5	Will Not Implement		
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**K-12 EDUCATION**

*California Department of Education*



**California Department of Education:**  
It Has Not Ensured That School Food Authorities Comply With the Federal Buy American Requirement

2016-139  
(July 2017)

1. To strengthen its administrative reviews and help ensure that school food authorities comply with the Buy American requirement, Education should update its written procedures to include a requirement that reviewers collect and retain evidence for all items they evaluate for compliance with the Buy American requirement. This update should occur no later than October 1, 2017.

3

Will Not Implement

**Community Child Care Council of Santa Clara County:**  
Because It Disadvantaged Some Families and Misused State Funds, It Could Benefit From Increased Monitoring by the California Department of Education

2017-116  
(April 2018)

4. To make its appeal process more accessible to families who may not receive a satisfactory resolution from its contractors, Education should, by October 2018, require that its contractors share key information in their communications with families about the process for appealing notices. The required information should include valid grounds for a family to file an appeal as well as information or documentation Education would need in order to review the family's appeal of adverse decisions regarding their child-care services. Education should also require contractors to incorporate this information into contractually mandated staff training and into publicly available policies and procedures.

2

Will Not Implement

11. To ensure that its contractors can effectively make program improvements and maintain successes in ways that are meaningful to their stakeholders, Education should adopt measures to ensure its contractors follow the terms of their contracts by demonstrating that their board members conduct a critical appraisal of each education program.

2

Will Not Implement



**School Library Services:**  
Vague State Laws and a Lack of Monitoring Allow School Districts to Provide a Minimal Level of Library Services

2016-112  
(November 2016)

23. To better understand the condition of school libraries statewide and to raise stakeholders' awareness of the State Education Board's adopted model standards, Education should identify school districts that reported employing significantly fewer teacher librarians in fiscal year 2015-16 than in previous years and verify the accuracy of their fiscal year 2015-16 reports.

3

Will Not Implement

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<p><b>+</b> <b>F</b></p> <p><b>School Violence Prevention:</b> School Districts, County Offices of Education, and the State Must Do More to Ensure That School Safety Plans Help Protect Students and Staff During Emergencies</p> <p><b>2016-136</b> (August 2017)</p>	8. To ensure that districts, county offices, and schools receive guidance on a variety of safety issues and to comply with state law, CDE and DOJ should resume their partnership activities, as required by state law. Further, the partnership should update the 2002 handbook, "Safe Schools: A Planning Guide for Action," and distribute it to all districts and county offices. If CDE or DOJ determine the need for additional funds to implement the legislative recommendations or to reestablish the partnership's activities, they should request those funds from the Legislature.	3	†	●	
<p><b>+</b> <b>U</b></p> <p><b>Student Mental Health Services:</b> Some Students' Services Were Affected by a New State Law, and the State Needs to Analyze Student Outcomes and Track Service Costs</p> <p><b>2015-112</b> (January 2016)</p>	3. To ensure that all LEAs comply with federal special education requirements, Education should require them to include directly in a student's IEP document reasons for any changes to student placement or services.	4	Will Not Implement		
	8. To enable it to review additional areas of its special education program for quality assurance, Education should collect information about the frequency of the provision of each service contained in all students' IEPs. Education should then use this information to annually review the frequency of mental health services and follow up with SELPAs when it observes a significant reduction in the frequency of services.	4	Will Not Implement		
	9. To ensure that LEAs comply with federal and state requirements, Education should require all LEAs to use the IEP document to communicate the rationale for residential treatment and any potential harmful effects of such placement.	4	Will Not Implement		
	18. Education should analyze and report to the Legislature, by May 30, 2016, on the outcomes for students receiving mental health services statewide, including outcomes across the six performance indicators we identified, in order to demonstrate whether those services are effective. Once it has reported this statewide information, Education should provide each LEA throughout the State a report regarding the outcomes for the students the LEA served.	4	Will Not Implement		
	20. To ensure that the State knows the amount LEAs spend to provide mental health services for student IEPs, before the start of the 2017-18 fiscal year, Education should develop, and require all LEAs to follow, an accounting methodology to track and report expenditures related to special education mental health services.	4	Will Not Implement		

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	29. To ensure that the State provides special education and related services to all eligible students, Education should investigate the difference between the estimated number of school aged children statewide who have a severe emotional disturbance and the number receiving mental health services through an IEP and determine the reason for such a discrepancy. Education should then take any steps necessary to assist LEAs in identifying and providing services to children who are severely emotionally disturbed.	4	Will Not Implement		
<b>Uniform Complaint Procedures:</b> The California Department of Education's Inadequate Oversight Has Led to a Lack of Uniformity and Compliance in the Processing of Complaints and Appeals  <b>2016-109</b> <i>(January 2017)</i>	3. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should distribute complaints and appeals to the correct divisions for investigation or review.	3	December 2021		
	4. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should establish a single database to record and track all investigations of complaints and reviews of appeals. This database should capture all data necessary for Education to effectively make informed decisions related to UCP complaints or appeals. At a minimum, the database should capture the date on which Education received each complaint or appeal, the date on which it forwarded the complaint or appeal to the appropriate division for investigation or review, and the date on which it sent the decision to the complainant. The database should also include the type of complaint or appeal, the LEA involved, and the decision.	3	December 2021		
	5. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should track the divisions' progress in processing complaints and appeals to ensure the divisions meet all UCP requirements, including documenting exceptional circumstances that constitute good cause for extending investigations beyond 60 days.	3	December 2021		

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	6. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should work with divisions to establish policies and procedures for the divisions to follow when investigating UCP complaints and reviewing appeals. The procedures should identify the individuals or units responsible for investigating complaints and reviewing appeals, the steps and time frames for conducting investigations and reviews, the requirements for issuing decisions, and the documentation that should be retained in the files.	3	December 2021		
	7. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should establish and distribute a standard investigation report format that includes the required elements for the divisions to use when processing UCP complaints.	3	December 2021		
	8. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017 Education should designate a central office to receive all complaints and appeals. This central office should monitor the divisions' decisions and reports on complaints and appeals to ensure that they comply with requirements.	3	December 2021		
	16. To increase the efficiency and effectiveness of LEAs' UCP processes, Education should work with those LEAs throughout the State that receive a disproportionately high number of non-UCP complaints through the UCP process to assess the potential benefits of establishing similar mechanisms.	3	Will Not Implement		
	22. To ensure that its regulations are consistent and align with state and federal requirements, Education should revise its regulations to allow LEAs to extend investigations under exceptional circumstances that constitute good cause if the LEAs document and support with evidence the reasons for the extensions.	3	Will Not Implement		

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	23. After it makes the recommended regulatory changes to allow extensions under exceptional circumstances, Education should review LEAs' extensions to investigations as part of its Federal Program Monitoring to ensure that LEAs' documentation is sufficient and that their reasons adequately justify such extensions.	3	Will Not Implement		

## LABOR AND WORKFORCE DEVELOPMENT

### *Employment Development Department*

<b>Employment Development Department:</b> Its Practice of Mailing Documents Containing Social Security Numbers Puts Californians at Risk of Identity Theft  <b>2018-129</b> (March 2019)	2. To reduce the risk of identity theft for its claimants before it completes its modernization project, 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.	1	Fiscal Year 2020–21		
	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.	1	December 2021		

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## LEGISLATIVE, JUDICIAL, AND EXECUTIVE

### California Department of Justice



K

**Bureau of Gambling Control and California Gambling Control Commission:**  
Their Licensing Processes Are Inefficient and Foster Unequal Treatment of Applicants

2018-132  
(May 2019)

7. To minimize the degree to which its process to change its regulations may result in the disparate treatment of card room owners, the bureau should temporarily approve or deny its backlogged games applications by July 2019.

1

Fall 2021

12. To better align the revenue in the Gambling Fund with the costs of the activities that the fund supports, the bureau and the commission should conduct cost analyses of those activities by July 2020. At a minimum, these cost analyses should include the following:

1

July 2020<sup>#</sup>

- 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 bureau and commission should reset their regulatory fees to reflect their actual costs. Before conducting its fee study, the bureau should implement our recommendations to improve its processes for assigning applications, ensuring the completeness of applications, and developing time-reporting protocols.

21. To ensure that it can provide useful and accurate data on the locations where enforcement employees spend their time, the 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

1

Depends on Funding



D

**California Department of Social Services:**  
Its Caregiver Background Check Bureau Lacks Criminal History Information It Needs to Protect Vulnerable Populations in Licensed Care Facilities

2016-126  
(March 2017)

19. To ensure that it has complete disposition information, Justice should coordinate with the Judicial Council at least once a year to share information about court reporting gaps and to determine the need to distribute additional information to courts about reporting requirements and the manner in which to report. In addition, Justice should reconvene its advisory committee and meet on a regular basis to discuss, at a minimum, improving the frequency and timeliness with which courts report dispositions to Justice and law enforcement agencies report arrest information to Justice.

3

March 2021



REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION	STATE AUDITOR'S ASSESSMENT	
				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
<p><b>+</b> <b>AA</b></p> <p><b>Hate Crimes in California: Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes</b></p> <p><b>2017-131</b> <i>(May 2018)</i></p>	20. To ensure that it is receiving all arrest information from law enforcement agencies, at a minimum, Justice should consider trends in the number of arrest reports each law enforcement agency sends it and the number of reports that it might expect to receive from an agency given the agency's size, location, and reporting history. Whenever Justice identifies a law enforcement agency that it determines may not be reporting all required information, it should request that the agency forward all required arrest information.	3	Will Not Implement		
	3. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by adding region-specific data fields to the hate crime database, including items such as the zip code in which reported hate crimes took place and other fields that DOJ determines will support its outreach efforts.	2	January 2021		
	4. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by analyzing reported hate crimes in various regions in the State and sending advisory notices when it detects hate crimes happening across multiple jurisdictions. It should also seek the resources to implement these efforts, if necessary.	2	January 2021		
	5. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by creating and disseminating outreach materials so law enforcement agencies can better engage with their communities.	2	January 2021		
	6. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by creating and making available training materials for law enforcement agencies on how best to identify and respond to hate crimes.	2	January 2021		
	7. To ensure that law enforcement agencies effectively engage with communities regarding hate crimes, DOJ should provide guidance and best practices for law enforcement agencies to follow when conducting hate crime outreach to vulnerable communities within their jurisdictions, such as collaborating with a county human rights commission. It should make the outreach materials available to law enforcement agencies and should include in them presentation materials for various types of communities, including immigrants and Muslims, among others. It should seek the resources to implement these efforts, if necessary.	2	January 2021		

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<p><b>+ F</b> <b>School Violence Prevention:</b> School Districts, County Offices of Education, and the State Must Do More to Ensure That School Safety Plans Help Protect Students and Staff During Emergencies</p> <p><b>2016-136</b> (August 2017)</p>	<p>9. To ensure that districts, county offices, and schools receive guidance on a variety of safety issues and to comply with state law, CDE and DOJ should resume their partnership activities, as required by state law. Further, the partnership should update the 2002 handbook, "Safe Schools: A Planning Guide for Action," and distribute it to all districts and county offices. If CDE or DOJ determine the need for additional funds to implement the legislative recommendations or to reestablish the partnership's activities, they should request those funds from the Legislature.</p>	3	Unknown		
<p><b>+ V</b> <b>The CalGang Criminal Intelligence System:</b> As the Result of Its Weak Oversight Structure, It Contains Questionable Information That May Violate Individuals' Privacy Rights</p> <p><b>2015-130</b> (August 2016)</p>	<p>10. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, developing best practices based on the requirements stated in the federal regulations, the state guidelines and state law, and advising user agencies on the implementation of those practices. The best practices should include, but not be limited to reviewing criminal intelligence, appropriately disseminating information, performing robust audit practices, establishing plans to recover from disasters, and meeting all of the State's juvenile notification law requirements. Justice should guide the board and the committee to develop these best practices by June 30, 2017.</p>	4	October 2021		
	<p>11. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, instructing user agencies that use CalGang to complete a comprehensive review of all the gangs documented in CalGang to determine if they meet the necessary requirements for inclusion and to purge from CalGang any groups that do not meet the requirements. Justice should guide the board and the committee to ensure that user agencies complete this review in phases, with the final phase to be completed by June 30, 2018.</p>	4	October 2021		

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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	12. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, instructing all user agencies to complete a comprehensive review of the records in CalGang to determine if the user agencies have adequate support for the criteria associated with all the individuals they have entered as gang members. If the user agencies do not have adequate support, they should immediately purge the criteria—and, if necessary, the individuals—from CalGang. In addition, the user agencies should ensure that all the fields in each CalGang record are accurate. Justice should guide the board and the committee to ensure that user agencies complete this review in phases, with the final phase to be completed by September 30, 2019.	4	October 2021		
	13. As the Legislature considers creating a public program for shared gang database oversight and accountability, Justice should guide the board and the committee to identify and address the shortcomings that exist in CalGang's current operations and oversight. The guidance Justice provides to the board and the committee should address, but not be limited to, instructing all user agencies to report to Justice every six months, beginning in January 2017, on their progress toward completing their gang and gang member reviews.	4	October 2021		

*California Department of Tax and Fee Administration*<sup>§</sup>

State Board of Equalization: Its Tobacco Tax Enforcement Efforts Are Effective and Properly Funded, but Other Funding Options and Cost Savings Are Possible  2015-119 (March 2016)	2. Unless the Legislature directs the board to eliminate the compliance fund's excess fund balance within a time frame of more than a year, the board should eliminate the excess fund balance by June 30, 2017 by using it to offset the licensing program's annual funding shortfall. The board should also limit the fund's future balance to no more than two months' worth of licensing program expenditures.	4	December 2021		
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<b>The Bradley-Burns Tax and Local Transportation Funds:</b> Changing the Allocation Structure for the Bradley-Burns Tax Would Result in a More Equitable Distribution of Local Transportation Funding  <b>2017-106</b> <i>(November 2017)</i>	6. To help address California's e-commerce tax gap and further ensure out-of-state retailers' compliance with state law regarding nexus, Tax Administration should implement a two-year pilot of its authorized reward program for information resulting in the identification of unreported sales and use taxes.	2	Will Not Implement		
<b>California Health Facilities Financing Authority</b>					
<b>Children's Hospital Program:</b> The California Health Facilities Financing Authority Has Generally Complied With Laws and Regulations and Resolved Its Issue Related to High Fund Balances  <b>2015-042</b> <i>(September 2015)</i>	1. The authority should amend its regulations to bring them into accord with the 2004 act, thus allowing any eligible hospital to apply for the 2004 act's funds that remained as of June 30, 2014.	5	Will Not Implement		
<b>Commission on Judicial Performance</b>					
<b>Commission on Judicial Performance:</b> Weaknesses in Its Oversight Have Created Opportunities for Judicial Misconduct to Persist  <b>2016-137</b> <i>(April 2019)</i>	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.	1	†		●
	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.	1	January 2021		
	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.	1	May 2021		

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	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.	1	January 2021		
	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.	1	Unknown		
	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"> <li>• Its progress in implementing our recommendations and any associated effects on its workload.</li> <li>• The steps it has taken to realize efficiencies in its operations.</li> <li>• 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.</li> <li>• Its progress in purchasing and implementing a new electronic case management system.</li> <li>• Its progress in relocating its office space to a more affordable location.</li> <li>• Any savings or unforeseen costs arising from the changes we identify above.</li> </ul>	1	May 2021 & May 2022		

**Judicial Council of California<sup>II</sup>**

<b>Judicial Branch of California:</b> 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  <b>2014-107</b> (January 2015)	1. To ensure that the compensation the AOC provides is reasonable, the Judicial Council should adopt procedures that require a regular and thorough review of the AOC's compensation practices including an analysis of the job duties of each position to ensure that the compensation aligns with the requirements of the position. This review should include comparable executive branch salaries, along with a justification when an AOC position is compensated at a higher level than a comparable executive branch position.	5	Will Not Implement		
	3. To ensure that its compensation structure is reasonable, the AOC should mirror the executive branch's practices for offering leave buyback programs in terms of frequency and amount.	5	Will Not Implement		
	4. To increase its efficiency and decrease its travel expenses, the AOC should require its directors and managers to work in the same locations as the majority of their staff unless business needs clearly require the staff to work in different locations than their managers.	5	Will Not Implement		

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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	11. To reduce its expenses, the AOC should cease its excessive reimbursements for meals by adopting the executive branch's meal and travel reimbursement policies.	5	Will Not Implement		
	14. To ensure that it spends funds appropriately, the AOC should develop and implement controls to govern how its staff can spend judicial branch funds. These controls should include specific definitions of local assistance and support expenditures, written fiscal policies and procedures as the rules of court require, and a review process.	5	Will Not Implement		
	19. The AOC should conduct a comprehensive survey of the courts on a regular schedule—at least every five years—to ensure that the services it provides align with their responses. The AOC should re-evaluate any services that the courts identify as being of limited value or need.	5	Will Not Implement		
	20. To justify its budget and staffing levels, the AOC should conduct the steps in CalHR's workforce planning model in the appropriate order. It should begin by establishing its mission and creating a strategic plan based on the needs of the courts. It should then determine the services it should provide to achieve the goals of that plan. The AOC should base its future staffing changes on the foundation CalHR's workforce planning model provides. Finally, the AOC should develop and use performance measures to evaluate the effectiveness of this effort.	5	Will Not Implement		
	21. To ensure that it provides services to the trial courts as efficiently as possible, the Judicial Council should explore implementing a fee-for-service model for selected services. These services could include those that are little used or of lesser value to the trial courts, as identified in our survey that we discuss in Chapter 3.	5	Will Not Implement		
	22. To justify the budget and staff level of the AOC, the Judicial Council should implement some or all of the best practices we identified to improve the transparency of AOC spending activities.	5	Will Not Implement		

#### Secretary of State's Office

<b>Santa Clara County Registrar of Voters:</b> Insufficient Policies and Procedures Have Led to Errors That May Have Reduced Voters' Confidence in the Registrar's Office  <b>2017-107</b> (October 2017)	11. The Secretary of State should adopt regulations establishing clear criteria for mistakes in election-related materials that constitute reportable errors and require counties to report these errors to it after each election.	3	December 2021		
	12. Beginning in December 2018, the Secretary of State should implement annual risk-based reviews of a selection of county election officials' offices to ensure their compliance with state election laws and regulations.	3	December 2021		

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	13. To inform and enhance the guidance it provides to county election officials, the Secretary of State should analyze error reports and its risk-based review results to focus its guidance on topics most relevant to improving elections throughout the State.	3	December 2021		

*State Bar of California*

<b>State Bar of California:</b> It Should Balance Fee Increases With Other Actions to Raise Revenue and Decrease Costs  2018-030 (April 2019)	9. To enable it to effectively determine its budget, State Bar should continue to annually prepare five-year projections.	1	1st Quarter 2021		
	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.	1	Unknown		
	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.	1	Unknown		
	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.	1	1st Quarter 2021		
<b>The State Bar of California:</b> It Needs Additional Revisions to Its Expense Policies to Ensure That It Uses Funds Prudently  2017-030 (June 2017)	6. To assign purchasing cards only to appropriate staff, ensure that the State Bar's records of employees' credit limits reflect those established with the bank, and to verify that staff use purchasing cards only for allowable and necessary expenses, the State Bar should immediately develop a policy that requires justification of the business needs for employees to receive purchasing cards, and use this policy to limit the number of staff issued a purchasing card.	3	†	●	●
	7. To assign purchasing cards only to appropriate staff, ensure that the State Bar's records of employees' credit limits reflect those established with the bank, and to verify that staff use purchasing cards only for allowable and necessary expenses, the State Bar should immediately restrict the use of purchasing cards to its original purpose, which was for low-dollar and frequently occurring purchases. For purchases above \$5,000, the State Bar should require the vendor to bill for payment.	3	†	●	●
	9. To ensure that its costs are reasonable and appropriate, the State Bar should update its meal and catering policy to align with the meal policy of the State's Executive Branch and should require individuals attending committee meetings for the State Bar to comply with standard meal per diem rates.	3	†	●	●

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<b>State Controller's Office</b>					
<b>Investigations of Improper Activities by State Agencies and Employees:</b> Inefficient Management of State Resources, Misuse of State Time and Inaccurate Attendance Records, and Inadequate Supervision  <b>I2019-2</b> <i>(April 2019)†</i>	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.	1	Pending		
	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.	1	Pending		
	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.	1	Pending		
<b>Superior Court of California, County of Los Angeles</b>					
<b>Judicial Branch Procurement:</b> Some Superior Courts Generally Followed Requirements but Could Improve Their Procurement Practices  <b>2018-301</b> <i>(January 2019)</i>	2. The Los Angeles court should ensure that it documents best value in its procurement files when selecting vendors from leveraged procurement agreements.	1	June 2021		
<b>Superior Court of California, County of San Mateo</b>					
<b>Judicial Branch Procurement:</b> The Five Superior Courts We Reviewed Mostly Adhered to Required and Recommended Practices, but Some Improvements Are Needed  <b>2016-301</b> <i>(November 2016)</i>	13. To ensure that it properly authorizes payments and purchases only allowable items, the San Mateo court should process payments in accordance with the requirements and recommended practices of the Judicial Council and the State. Specifically, the San Mateo court should amend its bottled water service contract to ensure that water is purchased for use by jurors and court room staff only.	3	Will Not Implement		



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## NATURAL RESOURCES

### California Department of Water Resources

<b>Department of Water Resources:</b> The Unexpected Complexity of the California WaterFix Project Has Resulted in Significant Cost Increases and Delays  2016-132 (October 2017)	7. To ensure that DWR manages WaterFix in an effective manner, DWR should complete both the economic analysis and financial analysis for WaterFix and make the analyses publicly available as soon as possible.	3	March 2024		
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## TRANSPORTATION

### California High-Speed Rail Authority

<b>California High-Speed Rail Authority:</b> Its Flawed Decision Making and Poor Contract Management Have Contributed to Billions in Cost Overruns and Delays in the System's Construction  2018-108 (November 2018)	4. To enable policymakers and the public to track the Authority's progress toward meeting the federal grant deadline of December 2022, the Authority should, by January 2019, begin providing quarterly updates to the Legislature detailing the progress of the three Central Valley construction projects using an earned value model that compares construction progress to the projected total completion cost and date. The Authority should base these updates on the most current estimates available.	1	†	●	
	5. To ensure that it is adequately prepared if it is unable to meet the federal grant deadline of December 2022, the Authority should, by May 2019, develop a contingency plan for responding to such a scenario.	1	June 2021		

† Contrary to the State Auditor's determination, the audited agency believes it has fully implemented the recommendation.

‡ Before publishing a report of an investigation, the State Auditor provides the head of each agency involved with a copy of the investigative report, including any recommendations. Therefore, in calculating how long a recommendation has been outstanding, the State Auditor uses the date the investigative report was provided to the department or agency, not the date the report was published.

The case published in report I2016-2 for recommendation 1 was provided to the State Water Resources Control Board in June 2016. The case published in report I2017-1 for recommendations 15, 17, and 19 was provided to the California Department of Corrections and Rehabilitation in January 2017. The cases published in report I2018-1 under recommendations 14, 15, and 20 were provided to the involved departments and agencies in February 2018. The case published in report I2019-2 for recommendations 22, 23, and 24 was provided to the State Controller's Office in February 2019. Lastly, the case published in report I2019-4 for recommendations 1, 3, 4, 5, and 12 was provided to the California Department of Food and Agriculture in April 2019.



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

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

# In its latest response, the audited agency did not update its estimated date of completion.

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**Table 3**  
**Recommendations Made to Nonstate Entities That Are More Than One Year Old and Are Still Not Fully Implemented**  
(Reports Issued From November 2014 Through October 2019)

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION	STATE AUDITOR'S ASSESSMENT		
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<b>NONSTATE ENTITIES</b>						
<i>Acton-Agua Dulce Unified School District</i>						
  <b>Charter Schools:</b> Some School Districts Improperly Authorized and Inadequately Monitored Out-of-District Charter Schools  <b>2016-141</b> (October 2017)	11.	To ensure that it has a method to hold charter schools accountable for their educational programs, Acton-Agua Dulce Unified should, as a best practice, strengthen its authorization process by using the State Education Board's criteria for evaluating petitions.	3	†	●	●
	12.	To ensure compliance with state law, Acton-Agua Dulce Unified should immediately establish a procedure to periodically review and update its charter school policy to include all of the requirements in state law.	3	†	●	●
	13.	To ensure compliance with state law, Acton-Agua Dulce Unified should immediately review petitions to ensure they include all of the requirements in state law at the time of their approval.	3	†	●	●
	15.	To ensure compliance with state law, Acton-Agua Dulce Unified should immediately track its actual costs for providing oversight and verify that its oversight fees do not exceed legal limits.	3	†	●	●
	18.	To better ensure effective oversight of its charter schools' finances, Acton-Agua Dulce Unified should place a district representative as a nonvoting member on each charter school's governing board.	3	Will Not Implement		
	20.	To ensure that charter schools work toward the academic goals established in their charters, Acton-Agua Dulce Unified should adopt an academic oversight policy that includes steps for working with charter schools with poor performance results.	3	†	●	●
	22.	Acton-Agua Dulce Unified should maintain active memorandums of understanding with its charter schools that describe the district's oversight responsibilities and ensure the schools meet the measurable student outcomes to which they have agreed.	3	†	●	●

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*Alameda County Sheriff's Office*

BB

<b>Correctional Officer Health and Safety:</b> Some State and County Correctional Facilities Could Better Protect Their Officers From the Health Risks of Certain Inmate Attacks  <b>2018-106</b> <i>(September 2018)</i>	27. To ensure that it is able to identify high risk situations and deter repeat offenders, Santa Rita should specifically track all gassing attacks and use the tracking data as a tool to prevent future gassing attacks.	2	†		●
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*Alum Rock Union School District*

<b>Alum Rock Union Elementary School District:</b> The District and Its Board Must Improve Governance and Operations to Effectively Serve the Community  <b>2018-131</b> <i>(May 2019)</i>	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.	1	†	●	
	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.	1	†		●
	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.	1	†	●	●
	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.	1	June 2021		
	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.	1	†	●	●
	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.	1	†		●
	9. The district should immediately follow its conflict-of-interest code to ensure that all required individuals file Forms 700.	1	†		●

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	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.	1	†		●
	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.	1	January 2020 <sup>#</sup>		
	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.	1	†	●	●
	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.	1	†	●	●
	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.	1	†	●	●
	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.	1	†	●	●
	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.	1	†		●

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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
<b>Antelope Valley Union High School District</b>					
<p><b>+</b> <b>Q</b></p> <p><b>Charter Schools: Some School Districts Improperly Authorized and Inadequately Monitored Out-of-District Charter Schools</b></p> <p>2016-141 (October 2017)</p>	30. To better ensure effective oversight of its charter schools' finances, Antelope Valley Union should place a district representative as a nonvoting member on each charter school's governing board.	3	Will Not Implement		
<b>Bakersfield College</b>					
<p><b>+</b> <b>R</b></p> <p><b>Clery Act Requirements and Crime Reporting: Compliance Continues to Challenge California's Colleges and Universities</b></p> <p>2017-032 (May 2018)</p>	19. To ensure Bakersfield requests and reports Clery Act crimes from local law enforcement, the institution should by August 2018 create and begin following a procedure, in conjunction with a written agreement with local law enforcement, to obtain crime statistics for the annual security report.	2	January 2021		
<b>Central Basin Municipal Water District</b>					
<p><b>Central Basin Municipal Water District: Its Board of Directors Has Failed to Provide the Leadership Necessary for It to Effectively Fulfill Its Responsibilities</b></p> <p>2015-102 (December 2015)</p>	23. To ensure it is efficiently using its resources, the district should eliminate its board members' automobile or transportation allowances and instead reimburse them based on their business mileage or transit use.	4	Will Not Implement		
<b>Cerritos College</b>					
<p><b>+</b> <b>Y</b></p> <p><b>California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology</b></p> <p>2017-102 (December 2017)</p>	11. To ensure that all instructors are aware of the accessibility standards for instructional materials, Cerritos should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings.	2	†	●	
	13. To ensure that its technology master plan supports the strategic goals of the district, Cerritos should update its master plan by June 2018, and should ensure that the plan includes detailed steps to accomplish its goals.	2	†	●	
	14. To increase the transparency of its annual review process, by June 2018, Cerritos should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests.	2	†	●	

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<b>City of Indio</b>					
<p><b>City of Indio:</b> Although the City Complied With the Mello-Roos Act in Forming and Managing Community Facilities District No. 2004-3, It Should Do More to Address Inequities</p> <p><b>2014-119</b> (December 2014)</p>	<p>1. The city of Indio should shift a share of the water facilities cost borne by Area 1 to Area 2 residents in proportion to the benefits Area 2 residents receive from the facilities. To do so, it should impose through its Indio Water Authority a water fee on Area 2 residents and use the related revenues to reduce the bond debt of Area 1.</p>	5	2024		
<b>City of Irvine</b>					
<p><b>City of Irvine:</b> Poor Governance of the \$1.7 Million Review of the Orange County Great Park Needlessly Compromised the Review's Credibility</p> <p><b>2015-116</b> (August 2016)</p>	<p>2. To improve fiscal accountability and to ensure that audits are performed to appropriate standards, Irvine should adopt an internal audit function by December 2017.</p>	4	Will Not Implement		
	<p>6. To make certain that Irvine complies with the intent of competitive bidding for professional services, beginning immediately it should not include provisions in its RFPs for potential future services that are above and beyond the desired scope of work.</p>	4	Will Not Implement		
	<p>9. To maintain appropriate, transparent fiscal accountability, Irvine should amend city contracting and purchasing policies by December 2016 to make certain that all of its contracts and contract amendments with a proposed cost exceeding the threshold requiring city council or other approval receive the appropriate approvals, including approval for sole-source contracts. Further, city policies should require appropriate approvals when increases in spending authority are accomplished through a purchase order or other means.</p>	4	Will Not Implement		
	<p>10. To provide the public with adequate information regarding the city council's spending decisions, Irvine's city council should, by December 2016, include in its policies a requirement that motions by the council to appropriate revenue to fund a specific contract should name the recipients and proposed use of the funds.</p>	4	Will Not Implement		
	<p>11. To foster public confidence in its processes and findings, Irvine should conduct self-initiated investigations, reviews, or audits in an open and transparent manner that ensures independence. Specifically, Irvine should not establish advisory bodies exempt from open meeting laws to oversee these investigations, reviews, or audits. Instead, any required reports from contractors conducting such investigations, reviews, or audits should go to the city council or a standing committee of the city council to be discussed in either open or closed session, as appropriate.</p>	4	Will Not Implement		

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<i>City of Irwindale</i>					
<b>City of Irwindale:</b> It Must Exercise More Fiscal Responsibility Over Its Spending So That It Can Continue to Provide Core Services to Residents  <b>2016-111</b> <i>(November 2016)</i>	1. To address the structural deficit in its general fund, the city should seek long-term solutions to balance its budget so that its expenditures do not exceed its revenues. These solutions should include eliminating the reliance on one-time gains to fund ongoing expenses and identifying opportunities to further reduce spending. The city should document its approach in a long-term financial plan that should account for the following: a forecast of at least five to 10 years into the future, updates to long-term planning activities as needed to provide direction to the budget process, and an analysis of its financial status; revenue and expenditure forecasts; and plan-monitoring mechanisms, such as a scorecard of key indicators of financial health.	3	†		●
	2. To ensure that employee compensation aligns with job statements, the city should review its salary incentives and modify the eligibility criteria so that they match the job requirements.	3	†		●
	3. Considering that the city's retirement benefits are more generous than those of most comparable cities, and in light of its financial situation, the city should reduce its employee benefits costs by negotiating with employee bargaining groups and key management employees for the elimination of further city contributions to the PARS supplemental benefit plan or at least and increase in participant contributions to cover the full employee share of the plan's costs, recognizing that under California case law the city may not destroy vested pension rights legislatively.	3	Partially Implemented		
	4. To minimize the use of its reserves to reduce long-term liabilities, the city should annually determine whether it has sufficient funding to cash out employee leave balances. Additionally, in future labor negotiations, the city should explore the possibility of eliminating or reducing voluntary leave balance cash-outs by employees, and eliminate sick leave cash-outs altogether.	3	Partially Implemented		
	6. To reduce costs, the city should consider eliminating its current resident prescription drug benefit program and replacing it with the prescription discount card program offered by the League of California Cities that would provide discounts on prescriptions to residents at no cost to the city.	3	Will Not Implement		



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	7. If the city chooses not to participate in the prescription discount card program offered by the League of California Cities, it should at least take the following step related to its current prescription drug benefit program: Align its prescription drug benefit program with its established purpose—to treat conditions proven to be caused or worsened by the city's mining activities—and limit the availability of benefits to only those medications approved for the treatment of such conditions.	3	Will Not Implement		
	8. If the city chooses not to participate in the prescription discount card program offered by the League of California Cities, it should at least reduce the cost of its current prescription drug benefit program by enacting limits—similar to those in its resident vision benefits—on the number or dollar amount of prescriptions an individual can receive each year.	3	Will Not Implement		
	9. To reduce the costs of its resident prescription drug benefit program, the city council should follow the recommendations of its consultant by approving the following: align copayments by increasing those paid by residents 50 years of age and older to the same level as those paid by residents who are 49 years or younger.	3	Will Not Implement		
	10. To reduce the costs of its resident prescription drug benefit program, the city council should follow the recommendations of its consultant by approving the following: implement coordination of benefits provisions, where applicable, to designate the city as a secondary payer to residents' primary insurance coverage.	3	Will Not Implement		
	11. To eliminate the need for police officer overtime, the city should evaluate the possibility of contracting for police services with the Los Angeles County Sheriff's Department or another law enforcement agency as an alternative to operating its own police department.	3	Will Not Implement		
	13. While the city is considering recommendation #11, and if it should choose not to contract for police services, it should promote public safety and equity among its police officers by implementing a rotational order for scheduled overtime to prevent some officers from working excessive shifts.	3	Will Not Implement		

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	16. The Housing Authority should consider options to provide low-income housing opportunities to more people. Additionally, if the Housing Authority intends to continue providing low-income housing opportunities in the future, the city should examine the available funding mechanisms to continue providing low-income housing before it exhausts its Housing Authority Fund balance.	3	Will Not Implement		
	17. To ensure that all residents have an equal chance to participate in the Housing Authority's housing programs, the city should remove the long-term residency priorities from any future housing programs.	3	June 2025		

### City of Lincoln

<b>City of Lincoln:</b> Financial Mismanagement, Insufficient Accountability, and Lax Oversight Threaten the City's Stability  <b>2018-110</b> <i>(March 2019)</i>	1. To ensure that it complies with state law, 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.	1	January 2022		
	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.	1	January 2021		

### City of Novato



<b>Residential Building Records:</b> The Cities of San Rafael, Novato, and Pasadena Need to Strengthen the Implementation of Their Resale Record Programs  <b>2015-134</b> <i>(March 2016)</i>	2. To ensure that it is aware of the degree of property owners' compliance with its resale record ordinance, Novato should implement procedures that can help it monitor the sale or exchange of properties that require resale record inspections. The city should work with applicable stakeholders, such as realtors, to aid in this effort.	4	Will Not Implement		
	5. To verify that new property owners are aware of the health and safety concerns at their properties and any corrections they need to make, Novato should develop a process to ensure that it receives homeowners' cards.	4	Will Not Implement		

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	34. To ensure that the resale record fees it charges is appropriate, Novato should establish a time frame to periodically determine whether the fees are commensurate with the cost of administering the resale record program. The city should ensure that it retains any documentation used to support its analyses and any subsequent adjustments to fees.	4	Will Not Implement		

*City of Pasadena*



**Residential Building Records:**  
The Cities of San Rafael, Novato, and Pasadena Need to Strengthen the Implementation of Their Resale Record Programs  
**2015-134**  
(March 2016)

6.	To verify that new property owners are aware of the health and safety concerns at their properties and any corrections they need to make, Pasadena should develop a process to ensure that staff sign the inspection certificates and add them to the city's database.	4	January 2020 <sup>#</sup>		
9.	To ensure that it can monitor the satisfaction individuals have with the resale record program and that it has a uniform approach for resolving complaints, Pasadena should develop a formal process for tracking the complaints it receives. In addition, Pasadena should develop a formal policy that describes how staff should evaluate complaints, and it should document its activities associated with resolving complaints, such as the resolution and the rationale for the resolution. The city should also establish a designated location in its database to record this information.	4	January 2020 <sup>#</sup>		
12.	Pasadena should develop formal written procedures for staff to follow up on property owners' correction of violations. These procedures should identify the method in which staff document in the database the violations identified during inspections and their actions to bring the property into compliance. In addition, the procedures should identify where within the database these documents should be kept as well as identify the protocol for ensuring that repeat violations are corrected in a timely manner.	4	January 2020 <sup>#</sup>		
16.	To ensure that property owners correct violations in a timely manner, Pasadena should develop a work plan by July 2016 to identify and address its enforcement backlog by April 2017, so that the city is up to date with its enforcement actions, such as issuing notice letters and monitoring property owners' actions to resolve violations. Pasadena's work plan should also include updating the completion status of the violations so unresolved violations can be identified and monitored for subsequent correction.	4	January 2020 <sup>#</sup>		
19.	To ensure that property owners correct violations in a timely manner, Pasadena should follow through with its enforcement policies, such as issuing notice letters.	4	January 2020 <sup>#</sup>		

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	22. To ensure that property owners correct violations in a timely manner, Pasadena should establish a written process for staff to monitor and ensure that property owners correct violations, including accurately identifying the properties that have not obtained necessary permits or have not had required reinspections performed.	4	January 2020 <sup>#</sup>		
	40. If Pasadena subsequently requires its resale record inspectors to have International Code Council certifications, it should ensure that those staff maintain them in good standing to perform their necessary job functions.	4	Will Not Implement		

**County of Alameda**

N

**Dually Involved Youth:**  
The State Cannot Determine the Effectiveness of Efforts to Serve Youth Who Are Involved in Both the Child Welfare and Juvenile Justice Systems  
**2015-115**  
(February 2016)

9. Alameda County probation department should update its existing procedures to ensure that its staff are accurately recording family reunification service components within the statewide case management system.	4	December 2020		
11. To identify their population of dually involved youth, Alameda County's CWS and probation agencies should designate the data system they will use for tracking the dates and results of joint assessment hearings.	4	†	●	●
17. To identify their population of dually involved youth, Alameda County's CWS and probation agencies should provide guidance or training to staff on recording joint assessment hearing information consistently within the designated system.	4	†	●	●

**County of Fresno**

P

**Indian Gaming Special Distribution Fund:**  
The Method Used to Mitigate Casino Impacts Has Changed, and Two Counties' Benefit Committees Did Not Ensure Compliance With State Law When Awarding Grants  
**2016-036**  
(March 2017)

1. If the Legislature appropriates funding from the distribution fund for mitigation grants in the future, to comply with state law, the benefit committee for Fresno County should ensure that it obtains sufficient documentation from grant applicants to demonstrate that the requested funding represents the correct proportionate share of the costs attributable to casino impacts.	3	Depends on Legislative Action		
2. If the Legislature appropriates funding from the distribution fund for mitigation grants in future years, Fresno County's benefit committee should revise its procedures to include specific steps to verify that grantees will place grant funds into interest-bearing accounts when awarding any mitigation grants. These steps should include requiring grantees to report the interest accrued in their quarterly reports and to substantiate those reports with bank statements or other reports of interest earned, and following up with the grantee when the grantee reports no earned interest for the period.	3	Depends on Legislative Action		

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<b>County of Los Angeles</b>					
<b>County Pay Practices:</b> Although the Counties We Visited Have Rules in Place to Ensure Fairness, Data Show That a Gender Wage Gap Still Exists  2015-132 (May 2016)	7. To ensure that they consistently demonstrate that candidates are hired for permanent civil service positions based on valid and job-related criteria, regardless of their sex, each county should develop policies requiring hiring managers to document the reasons why they chose the selected candidate over others from the certified eligibility list.	4	Will Not Implement		
<b>Los Angeles County:</b> Weak Oversight of Its Lease With the Los Angeles County Fair Association Has Likely Cost Millions of Dollars in Revenue  2016-106 (November 2016)	1. By April 2017, the county should reach agreement with the association on the date by which the association must pay the county for the rent in arrears related to the hotel.	3	December 2020		
	2. By April 2017, the county should reach agreement with the association on how much rent the association owes the county from the hotel's operations since 1992.	3	December 2020		
	3. As soon as possible, the county should collect from the association all amounts presently owed under the lease as a result of the revenue generated by the conference center.	3	December 2020		
	4. To ensure that it recognizes and addresses in a timely manner areas of potential concern related to the association's rent, the county should create and adhere to a policy of reviewing the association's rent calculations at least every three years.	3	May 2020 <sup>#</sup>		
	5. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes a revised rent calculation formula that factors in revenue from all of the association's activities, including its hotel and conference center, as well as revenue from its subsidiaries' activities at the Fairplex. This revised rent calculation formula should require the association either to pay the county an agreed-upon fixed amount, adjusted periodically for inflation, or to pay the county both a fixed amount every year and a percentage of the total gross revenue that the association earns at the Fairplex.	3	December 2020		
	6. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes terms that define the circumstances or dates that require a renegotiation of the lease and the rent calculation formula.	3	December 2020		

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	7. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes an agreement on the types of entities whose gross revenues the association must include in rent calculations. This agreement should cover any new businesses the association creates that operate at the Fairplex.	3	December 2020		
	8. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes terms that require the association to provide the county with any subleases it wishes to enter, even those subleases that do not exceed 10 years. The terms should also require the association to provide the county with approval over other agreements that could affect the rent calculation, including the association's hotel management agreement and its amendments.	3	December 2020		
	9. To protect its interests and maximize its future revenue, the county should strongly consider ensuring that any potential amendment to the lease includes terms that require the association to provide the county with advance notice of any refinancing of the association's debt and what impact, if any, such transactions would have on the amount or timing of rent payments to the county.	3	December 2020		

**County of San Diego****Indian Gaming Special Distribution Fund:**

P

The Method Used to Mitigate Casino Impacts Has Changed, and Two Counties' Benefit Committees Did Not Ensure Compliance With State Law When Awarding Grants

2016-036

(March 2017)

4. If the Legislature appropriates funding from the distribution fund for mitigation grants in the future, to comply with state law, the benefit committee for San Diego County should ensure that it obtains sufficient documentation from grant applicants to demonstrate that the requested funding represents the correct proportionate share of the costs attributable to casino impacts.

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**County of Santa Clara**

**Dually Involved Youth:**  
The State Cannot Determine the Effectiveness of Efforts to Serve Youth Who Are Involved in Both the Child Welfare and Juvenile Justice Systems

2015-115

(February 2016)

16. To identify their population of dually involved youth, Santa Clara County's CWS and probation agencies should designate the data system they will use for tracking the dates and results of joint assessment hearings.



4

July 2021

22. To identify their population of dually involved youth, Santa Clara County's CWS and probation agencies should provide guidance or training to staff on recording joint assessment hearing information consistently within the designated system.

4

July 2021

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<b>Fallen Leaf Lake Community Services District</b>					
<b>Fallen Leaf Lake Community Services District:</b> Its Billing Practices and Small Electorate Jeopardize Its Ability to Provide Services  <b>2018-133</b> (July 2019)	7. To rectify the excessive reimbursement amounts it received for strike team assignments, the district 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.	1	†	●	●
	8. To rectify the excessive reimbursement amounts it received for strike team assignments, the district should, by December 31, 2019, work with Cal OES to identify the amounts of excess reimbursements the district received for 2013 through 2015 and then develop and implement a plan for returning those amounts to the paying agency.	1	June 2021		
	10. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, the district 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.	1	June 2021		
	11. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, the district should, by December 31, 2019, limit the extent to which it relies on volatile revenue sources to balance its budget.	1	June 2021		
	13. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, the district 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.	1	September 2020 <sup>#</sup>		
<b>Foothill-De Anza Community College District</b>					
  <b>California Community Colleges:</b> The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology  <b>2017-102</b> (December 2017)	15. To ensure that it is fulfilling requests for alternate media services from students with disabilities in a timely manner, by June 2018, De Anza should establish procedures for monitoring its timeliness in responding to such requests so that it can periodically review its performance in completing the requests. Specifically, it should record and track sufficient information to be able to review how long it takes to complete requests. Additionally, De Anza should calculate the number of days it takes to complete requests, and periodically evaluate its performance against its time-frame goals. Further, to evaluate its performance, De Anza should establish a time-frame goal for completing alternate media requests.	2	†	●	

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	16. To ensure that it promptly addresses any complaints it receives related to web accessibility and alternate media requests, De Anza should follow its new procedures for tracking and reviewing complaints related to accessibility.	2	†	●	
	17. To ensure that students with disabilities have equal access to instructional materials, by June 2018, De Anza should develop procedures to monitor and periodically review the accessibility of instructional materials. For example, De Anza could develop an accessibility checklist for instructors to complete when developing or selecting instructional materials, from which the college could periodically review a sample of course content to ensure that instructors completed the checklist and that the instructional materials comply with accessibility standards.	2	†	●	●
	18. To ensure that its website complies with accessibility standards, by June 2018, De Anza should develop procedures to monitor website accessibility and incorporate steps to prevent instructors from publishing inaccessible content on the college's website. These procedures should include a tracking mechanism to demonstrate how many accessibility errors the college identifies and how long it takes to fix those errors.	2	†	●	●
	19. To ensure that all instructors are aware of the accessibility standards for instructional materials, De Anza should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings.	2	Will Not Implement		
	21. To increase the transparency of its annual review process, by June 2018, De Anza should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests.	2	†	●	●

**Hesperia Water District**

M

**Apple Valley Area Water Rates:**  
Differences in Costs Affect Water Utilities' Rates, and One Utility May Have Spent Millions of Ratepayer Funds Inappropriately

2014-132  
(April 2015)

1. To assist low-income water customers, Hesperia should work with its governing body to consider the feasibility of using revenues from sources other than water rates to implement a rate assistance program.	5	Will Not Implement		
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<b>Long Beach Unified School District</b>					
<p><b>+</b> <b>U</b></p> <p><b>Student Mental Health Services:</b> Some Students' Services Were Affected by a New State Law, and the State Needs to Analyze Student Outcomes and Track Service Costs</p> <p>2015-112 (January 2016)</p>	14. To better understand the effectiveness of the mental health services in its special education program, Long Beach should use the six performance indicators we identified to perform analysis annually on the subset of students receiving mental health services.	4	†	●	
<b>Los Angeles County Department of Children and Family Services</b>					
<p><b>Los Angeles County Department of Children and Family Services:</b> It Has Not Adequately Ensured the Health and Safety of All Children in Its Care</p> <p>2018-126 (May 2019)</p>	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.	1	March 2021		
	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.	1	May 2021		
	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.	1	†		●
<b>Los Angeles County Office of Education</b>					
<p><b>+</b> <b>T</b></p> <p><b>Montebello Unified School District:</b> County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance</p> <p>2017-104 (November 2017)</p>	1. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should direct Montebello to submit a corrective action plan to address the issues identified in this report including balancing its budget, amending and adhering to its hiring procedures, and establishing adequate safeguards to ensure that policies related to bond proceeds, conflicts of interest, and the approval of expenditures are implemented and followed.	2	Undetermined		
	2. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should assist Montebello in developing a plan to justify its workforce size and cost in terms of its current and projected enrollment, including evaluating the necessity of current staff levels and personnel costs.	2	Undetermined		

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	3. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should evaluate the necessity of executive positions and adjust executives' salaries based on an analysis of the number and cost of executives in comparable districts.	2	Undetermined		
	4. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should ensure that Montebello implements all of the recommendations detailed in the report.	2	Undetermined		

#### Los Angeles County Sheriff's Department



**Concealed Carry  
Weapon Licenses:  
Sheriffs Have  
Implemented Their Local  
Programs Inconsistently  
and Sometimes  
Inadequately**

**2017-101**  
(December 2017)

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

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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
<b>Los Angeles Department of Water and Power</b>					
<b>Los Angeles Department of Water and Power:</b> Consequences Linked to Its Premature Launch of Its Customer Information System May Push Total Costs Beyond \$200 Million  <b>2014-105</b> (March 2015)	1. To ensure that the Los Angeles Board of Water and Power Commissioners (board) can more effectively exercise oversight for the department's significant information technology projects, the board should establish a standing committee comprised of board members to oversee and critically evaluate the status of the department's various information technology projects. Given the limited tenure of board members and the potential for multiyear and high-cost information technology projects, the board president should consider appointing as many committee members as practicable in order to promote continuity of oversight.	5	Ongoing		
	2. To ensure that the board can more effectively exercise oversight for the department's significant information technology projects, the board should develop reporting standards for the department's management to follow when discussing the status of information technology projects with the standing committee or the board. Such reporting standards should, at a minimum, specify the frequency with which the department's management makes such reports and require the following disclosures about each information technology project: <ul style="list-style-type: none"> <li>• The amount of project growth, in terms of both budget and scope of work, from initial project estimates through current projections.</li> <li>• The results from system testing and a listing of the critical defects that exist and must be fixed prior to system use.</li> <li>• The concerns the quality assurance contractor has raised and how the department is addressing them.</li> </ul>	5	Ongoing		
	3. To ensure that the board can more effectively exercise oversight for the department's significant information technology projects, the board should develop a process for the board to designate certain information technology projects as having a potentially significant effect on business operations or customer relations, and require that department managers first obtain the board's approval before launching such critical new systems.	5	Ongoing		

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<b>Los Angeles Police Department</b>					
<p><b>+</b> <b>AA</b></p> <p><b>Hate Crimes in California:</b> Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes</p> <p>2017-131 (May 2018)</p>	8. To ensure that they accurately identify and report hate crimes, SFSU Police and LA Police should update their hate crime policies and procedures, and the Orange County Sheriff and Stanislaus County Sheriff should implement supplemental hate crime reports and require officers to use them.	2	January 2020 <sup>#</sup>		
	13. To ensure accurate and complete reporting, LA Police and SFSU Police should provide sufficient guidance and oversight to their officers and staff so that they report all hate crimes to DOJ.	2	January 2020 <sup>#</sup>		
<p><b>+</b> <b>V</b></p> <p><b>The CalGang Criminal Intelligence System:</b> As the Result of Its Weak Oversight Structure, It Contains Questionable Information That May Violate Individuals' Privacy Rights</p> <p>2015-130 (August 2016)</p>	23. Until the Los Angeles Police Department receives further direction from the board, the committee, or Justice, it should address the specific deficiencies we found by reviewing the gangs it has entered into CalGang to ensure the gangs meet reasonable suspicion requirements. It should also begin reviewing the gang members it has entered into CalGang to ensure the existence of proper support for each criterion. It should purge from CalGang any records for gangs or gang members that do not meet the criteria for entry. Individuals who are independent from the ongoing administration and use of CalGang should lead this review. The agency should complete the gang and gang member reviews in phases, with the final phase for gangs to be completed by June 30, 2018, and the final phase for gang members to be completed by June 30, 2019.	4	†	●	●
<b>Los Angeles Regional Adult Education Consortium</b>					
<p><b>+</b> <b>T</b></p> <p><b>Montebello Unified School District:</b> County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance</p> <p>2017-104 (November 2017)</p>	31. To ensure that state adult education funds are used in the most efficient and effective manner, the consortium should, within one year, complete an assessment of Montebello's ability to meet the requirements of its adult education plan to determine whether its use of state funds has been effective. If Montebello is found to be consistently ineffective, the consortium should immediately recalculate the adult program's fund allocation for the future.	2	June 2020 <sup>#</sup>		
	32. To ensure that state adult education funds are used in the most efficient and effective manner, the consortium should, within one year, develop policies and procedures to ensure the proper collection and reporting of enrollment, attendance, and expenditure data by consortium members. Periodically review enrollment, attendance, and expenditure data to ensure their accuracy.	2	December 2019 <sup>#</sup>		

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<b>Los Angeles Regional Water Quality Control Board</b>					
<p><b>+</b> <b>State and Regional Water Boards:</b> <b>Z</b> They Must Do More to Ensure That Local Jurisdictions' Costs to Reduce Storm Water Pollution Are Necessary and Appropriate</p> <p>2017-118 (March 2018)</p>	18. Los Angeles should correct its pollutant control plan where it miscalculated two pollutant limits.	2	June 2021		
<b>Los Rios Community College District</b>					
<p><b>+</b> <b>California Community Colleges:</b> <b>Y</b> The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology</p> <p>2017-102 (December 2017)</p>	24. To ensure that students with disabilities have equal access to instructional materials, by June 2018, American River should develop procedures to monitor and periodically review the accessibility of instructional materials. For example, American River could develop an accessibility checklist for instructors to complete when developing or selecting instructional materials, from which the college could periodically review a sample of course content to ensure that instructors completed the checklist and that the instructional materials comply with accessibility standards.	2	†	●	
	25. To ensure that its website complies with accessibility standards, by June 2018, American River should develop procedures to monitor website accessibility and incorporate steps to prevent instructors from publishing inaccessible content on the college's website. These procedures should include a tracking mechanism to demonstrate how many accessibility errors the college identifies and how long it takes to fix those errors.	2	December 2019 <sup>#</sup>		
	26. To ensure that all instructors are aware of the accessibility standards for instructional materials, American River should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings.	2	Unknown		
	28. To ensure that it fully implements its technology master plan, by June 2018, American River should establish an implementation plan with detailed steps for achieving the goals in its technology master plan that it has not yet accomplished. Further, it should develop an implementation plan in conjunction with the development of its future technology master plan.	2	December 2019 <sup>#</sup>		

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	29. To increase the transparency of its annual review processes, by June 2018, American River should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests.	2	†		●

**Montebello Unified School District**



**Montebello Unified School District:**  
County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance  
**2017-104**  
(November 2017)

5.	To improve its current financial condition and ensure future viability, Montebello should, within 60 days, revise its fiscal stabilization plan and make the necessary cuts to fund its ongoing commitments.	2	†	●	
6.	To improve its current financial condition and ensure future viability, Montebello should create a robust budgeting process within 90 days using best practices of the Government Finance Officers Association to ensure Montebello's ability to meet its priorities while maintaining the required level of reserves that buffers the district from drastic cuts in times of economic instability.	2	†	●	
7.	To improve its current financial condition and ensure future viability, Montebello should, within 90 days, implement an effective budget monitoring process with regular budget-to-actual comparisons. This process should include safeguards against spending in excess of budgeted expenditures and require advance board approval of such spending before it occurs. For example, Montebello should require that the budget manager perform monthly reviews of budget-to-actual figures and provide detailed explanations to the board for any variances.	2	†	●	
8.	To ensure that Montebello hires the most qualified executive and management staff, Montebello should immediately adhere to its policies for hiring classified employees, including screening candidates to ensure that they meet the minimum qualifications. Montebello should also hold provisional employees to the same standards for minimum qualifications as its policy requires.	2	†	●	
9.	To ensure that Montebello hires qualified classified employees, the personnel commission should, within 90 days, revise its policies to require the classified director to provide it with the education and work experience of any candidates on eligibility lists for high-ranking positions. It should also require the director of the personnel commission—the classified director—to provide it with a list of all provisional appointments, including information on how those employees meet the minimum qualifications.	2	†	●	

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	10. To ensure that it does not violate state law, Montebello should immediately adhere to its policies and ensure that provisional employees do not work more than the legal maximum number of days of service.	2	†	●	
	12. In order to rebuild trust with its community, Montebello should adhere to its policies for hiring certificated personnel and fill any vacant positions for executives through a competitive hiring process, including advertising the positions, screening to ensure that minimum qualifications are met, and interviewing to ensure that it hires and retains the most qualified and talented leaders.	2	†	●	
	13. To ensure that Montebello creates employee positions only when necessary, it should establish a policy within 30 days that requires a justification for why the district is creating a position. Additionally, in order to maintain transparency when creating new positions, Montebello should immediately begin to document its justifications.	2	†	●	
	14. To ensure that Montebello hires qualified certificated and classified employees, within 90 days the board should revise its policies to require the superintendent or his or her designee to provide information to the board about recruitments for high-ranking employees. The board should consider, at a minimum, the following information when approving appointments: <ul style="list-style-type: none"> <li>• The number of initial applicants.</li> <li>• The number of candidates who passed the screening and interviewing steps.</li> <li>• The education and work experience of the final candidate recommended by the superintendent or designee.</li> </ul>	2	January 2020#		
	15. To ensure that Montebello is making hiring decisions free of bias or favoritism, within 90 days it should strengthen its hiring policies related to nepotism and conflicts of interest for classified and certificated personnel to include the following: establishing restrictions on immediate family members being involved in the screening and interviewing processes and definitions of what types of personal relationships fall under the nepotism policy, which work relationships the nepotism policy applies to, and what factors to consider when evaluating the potential impact of a personal relationship.	2	†	●	

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	24. To ensure that Montebello spends its funds for allowable and reasonable purposes, it should implement an inventory tracking system that allows it to know where its equipment is located. Montebello should also periodically review its inventory listing to ensure that equipment is being properly used.	2	December 2020		
	29. To ensure that state adult education expenditures are reasonable and justified, the board should, within one year, require the adult program to annually report to the consortium and to the board on the accurate number of students in each class, number of hours taught, and cost of the class per student.	2	†		●
<b><i>New Jerusalem Elementary School District</i></b>					
<b>+</b> <b>Q</b> Charter Schools: Some School Districts Improperly Authorized and Inadequately Monitored Out-of-District Charter Schools  2016-141 (October 2017)	44. To better ensure effective oversight of its charter schools' finances, New Jerusalem should place a district representative as a nonvoting member on each charter school's governing board.	3	December 2020		
<b><i>Peralta Community College District</i></b>					
<b>+</b> <b>R</b> Clery Act Requirements and Crime Reporting: Compliance Continues to Challenge California's Colleges and Universities  2017-032 (May 2018)	32. To ensure that its campuses provide the necessary resources and information to students about campus safety, Peralta should by December 2018, develop all required policies related to campus safety in compliance with the Education Code.	2	Will Not Implement		
<b><i>Sacramento County Sheriff's Department</i></b>					
<b>+</b> <b>S</b> Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately  2017-101 (December 2017)	3. To ensure that staff are gathering consistent evidence from applicants to demonstrate residency, good moral character, and firearms training and are including which requirement applicants did not meet in its denial letters, by March 2018 Sacramento should create formal CCW processing procedures and train its staff to follow these procedures. These procedures should require staff to gather and evaluate the information the department believes is required to demonstrate that each of the criteria for a CCW license has been met, and they should also require staff to include which requirement applicants did not meet in its denial letters.	2	Unknown		



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	4. To ensure that staff are following its newly established procedures and to identify any need for additional guidance, by March 2018 Sacramento should establish a review process wherein it regularly reviews a selection of license files and denied applications to determine whether its staff are collecting sufficient and consistent documentation in accordance with its policies and are appropriately including which requirement applicants did not meet in its denial letters.	2	Unknown		
	7. To ensure that it provides all required information to Justice, Sacramento should immediately inform Justice when it revokes a CCW license, including when it receives a prohibition notice from Justice.	2	Unknown		
	11. To ensure that it is maximizing allowable revenue from the CCW program and reducing its program deficits, Sacramento should perform a cost study of its initial application processing and, on completion of the study, immediately increase its CCW license fees and begin charging the maximum amounts allowable under state law.	2	Unknown		

**San Diego County Sheriff's Department**



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


5. To ensure that its staff appropriately renew CCW licenses, by March 2018 San Diego should establish a routine supervisory review of a selection of renewed licenses.	2	Unknown		
6. To ensure that it consistently obtains sufficient evidence to demonstrate that an applicant satisfies its requirements for a license, by March 2018 San Diego should develop guidance and train its staff on what good cause documentation staff should request from applicants. Further, it should train its staff regarding the expected documents for residency and training.	2	Unknown		
8. To ensure that it follows state law's requirements for revoking licenses, San Diego should immediately revoke CCW licenses and should then inform Justice that it has revoked licenses whenever license holders become prohibited persons. Additionally, San Diego should notify Justice when it suspends a license or a license is surrendered.	2	Unknown		
12. To ensure that it maximizes allowable revenue from its CCW program, San Diego should immediately pursue increasing its initial, renewal, and amendment fees to the maximum amounts allowable under state law.	2	Unknown		

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<b>San Francisco Bay Conservation and Development Commission</b>					
<b>San Francisco Bay Conservation and Development Commission:</b> Its Failure to Perform Key Responsibilities Has Allowed Ongoing Harm to the San Francisco Bay  <b>2018-120</b> (May 2019)	10. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the commission should by January 2020 develop guidance that enumerates the violation types that the 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.	1	†	●	
	11. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the 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.	1	†	●	
	12. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the commission should by January 2020 create a penalty calculation worksheet. The 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.	1	May 2021		
	13. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the commission should by January 2020 develop a procedure to identify stale cases. After applying this procedure, the commission should seek appropriate settlements for such cases that preserve or exercise the State's legal rights to resolve violations and levy penalties.	1	†	●	
	16. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the 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.	1	Will Not Implement		
	17. To ensure that it uses the abatement fund for the physical cleanup of the Bay, the 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.	1	Will Not Implement		

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	18. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the 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.	1	June 2021		
	19. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the 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.	1	June 2021		
	20. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the 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 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.	1	May 2020 <sup>#</sup>		
	21. To ensure consistency in its enforcement program, the commission should by January 2021 create and implement regulations that identify required milestones and time frames for enforcement.	1	†	●	
	22. To ensure consistency in its enforcement program, the 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.	1	May 2021		
	23. To ensure consistency in its enforcement program, the 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.	1	†	●	
	24. To ensure consistency in its enforcement program, the 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 commissioners' hearings.	1	October 2021		

continued on next page...

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<b>San Francisco Unified School District</b>					
<p><b>+</b> <b>California Department of Education:</b> <b>X</b> It Has Not Ensured That School Food Authorities Comply With the Federal Buy American Requirement</p> <p><b>2016-139</b> (July 2017)</p>	<p>10. To help ensure that they consistently comply with the Buy American requirement, San Francisco should establish written policies and procedures related to the Buy American requirement by October 1, 2017. At a minimum, those policies and procedures should include the following:</p> <ul style="list-style-type: none"> <li>• An explanation of how it will ensure that it consistently includes language related to the Buy American requirement in its bid solicitation documents and contracts.</li> <li>• A minimum expectation for how regularly it will verify that food items its vendors provide are domestic commodities or products.</li> <li>• A requirement that its staff identify the need to purchase foreign-sourced items as early as possible in the food purchasing process and that they begin documenting the justification for such exceptions to the Buy American requirement at that time.</li> <li>• Guidance for how it will maintain documentation showing that its purchases of foreign-sourced food items meet one of the two allowable exceptions.</li> </ul>	3	November 2020 <sup>#</sup>		
<b>San Juan Unified School District</b>					
<p><b>+</b> <b>School Library Services:</b> <b>W</b> Vague State Laws and a Lack of Monitoring Allow School Districts to Provide a Minimal Level of Library Services</p> <p><b>2016-112</b> (November 2016)</p>	<p>9. To strengthen its library programs and help the State assess the condition of school libraries statewide, San Juan Unified should use the model standards to assess the needs of its school library programs and address any identified needs during its LCAP process.</p>	3	†		●
<b>Stanislaus County Sheriff's Department</b>					
<p><b>+</b> <b>Hate Crimes in California:</b> <b>AA</b> Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes</p> <p><b>2017-131</b> (May 2018)</p>	<p>11. To ensure that they accurately identify and report hate crimes, SFSU Police and LA Police should update their hate crime policies and procedures, and the Orange County Sheriff and Stanislaus County Sheriff should implement supplemental hate crime reports and require officers to use them.</p>	2	†	●	

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<b>Tulare Local Healthcare</b>					
<b>Tulare Local Healthcare District:</b> Past Poor Decisions Contributed to the Closure of the Medical Center, and Licensing Issues May Delay Its Reopening  <b>2018-102</b> (October 2018)	1. To ensure that the district can demonstrate that its decisions for selecting contractors are justified and are in the best interest of the district's residents, by April 2019 the district should establish formal procedures designed to ensure that it follows a rigorous and appropriate evaluation and contract awarding process.	2	June 2021		
	2. To ensure that the district pays only reasonable and appropriate contract administrative costs, before the district signs any future management contract, it should prepare estimates of the costs for all proposed contract terms related to compensation.	2	June 2021		
	8. To ensure that it uses bond proceeds for allowable purposes and improves its consistency and accountability in processing payments from bond proceeds, by April 2019 the district should formalize and document policies and procedures for verifying that it uses bond proceeds for allowable purposes and for approving expenditures paid from general obligation bond proceeds.	2	June 2021		
<b>Victorville Water District</b>					
 <b>Apple Valley Area Water Rates:</b> Differences in Costs Affect Water Utilities' Rates, and One Utility May Have Spent Millions of Ratepayer Funds Inappropriately  <b>2014-132</b> (April 2015)	2. To assist low-income water customers, Victorville should work with its governing body to consider the feasibility of using revenues from sources other than water rates to implement a rate assistance program.	5	Will Not Implement		
	6. To demonstrate to water customers how they are working to keep rates reasonable, the four water utilities should document their cost-saving efforts and quantify, to the extent possible, any specific cost savings achieved from their respective efforts.	5	Will Not Implement		
	7. To ensure that it does not use revenues from ratepayers for inappropriate purposes, by October 2015, Victorville should revise its policies to prohibit transfers or loans of water fee revenue for nonwater district purposes. Victorville should also revise its investment policy that specifies the circumstances under which it can invest water revenues—setting prudent limits on its investment in assets that the Victorville city council manages.	5	Will Not Implement		

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	8. To address the excess interest expense resulting from loans to the city of Victorville and the building of the wastewater plant, Victorville should seek reimbursement from the city for its unrecovered costs. Victorville should work with the city to prepare and submit to the water district board and the Victorville city council by October 2015 a formal repayment plan including specific dates and payments to be made to ensure that the water district and its ratepayers are made whole. When the water district board approves such a plan, it should take steps to ensure compliance with the repayment plan.	5	Will Not Implement		

† Contrary to the State Auditor's determination, the audited agency believes it has fully implemented the recommendation.

# In its latest response, the audited agency did not update its estimated date of completion.