

Report 2015-041

Recommendations Not Fully Implemented After One Year

The Omnibus Audit Accountability Act of 2006

COMMITMENT

INTEGRITY

LEADERSHIP



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January 14, 2016

2015-041

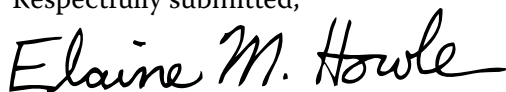
Dear Governor and Legislative Leaders:

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 2008 through October 2014, the state auditor issued 122 reports on audits and investigations of state agencies. In those reports, we made 1,488 recommendations and state agencies had fully implemented 1,129, or 76 percent, as of September 2015. After following up with those agencies that had outstanding recommendations, we determined that an additional 77 have been fully implemented and 282 remain outstanding. Similarly, the state auditor issued 21 reports to nonstate entities, such as counties or school districts. In those reports we made 405 recommendations and as of September 2015 the nonstate entities had implemented 351, or 87 percent of them. Of the remaining 54 recommendations, we determined that 18 have now been fully implemented while 36 remain outstanding. 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 returns when agencies act upon our findings and recommendations. For example, in June 2014 the state auditor reported that California universities must better protect students by doing more to prevent, respond to, and resolve incidents of sexual harassment and sexual violence. We reviewed four universities: two within the University of California system and two within the California State University system. We reported numerous concerns, including that the universities did not ensure that all faculty and staff were sufficiently trained on responding to and reporting incidents and that the universities must do more to appropriately educate students about sexual harassment and sexual violence. We also reported that the universities needed to improve their processes for responding to incidents and better informing students who file complaints of the status of the investigations and the eventual outcomes. When the universities do not have appropriate processes in place, they risk having their employees mishandle student reports of incidents of sexual harassment and sexual violence, and that students are not properly informed of what to do or what to expect if an incident occurs. By October 2015 the universities had fully implemented 52 of the 70 recommendations we directed to them. Although this is significant progress, the universities' systemwide offices have yet to implement our recommendation that they conduct routine reviews of these issues at all of the universities within their systems. These efforts will help ensure that progress made at the four universities we reviewed extends to the other universities within their systems.

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

Respectfully submitted,



ELAINE M. HOWLE, CPA
State Auditor

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INTRODUCTION

As required by the Omnibus Audit Accountability Act of 2006, the California State Auditor (state auditor) presents this report on the status of recommendations that are more than one year old and have not been fully implemented by the entities we audited.

RESULTS IN BRIEF

State Entities

From November 2008 through October 2014 the state auditor issued 122 reports that related to audits or investigations of state agencies. These reports were requested through the Joint Legislative Audit Committee, legislation, or as a result of an investigation.¹ The state auditor made 1,488 recommendations to the audited state agencies in those reports.² While the state agencies implemented many of the recommendations, the state auditor identified 359 recommendations made to 53 state agencies that had been outstanding at least one year and not fully implemented. Of the 359 recommendations, 241 appeared in last year's report. Based on recent responses obtained from state agencies, the state auditor determined that 282 of the 359 recommendations remain not fully implemented.

Nonstate Entities

From January 2011 through October 2014 the state auditor issued 21 reports that included nonstate entities, and made 405 recommendations to these entities. While these nonstate entities implemented many of the recommendations, the state auditor identified 54 recommendations made to 20 of these entities that had been outstanding at least one year and not fully implemented. Of the 54 recommendations, 32 appeared in last year's report. Further, based on recent responses obtained from these nonstate entities, the state auditor determined that 36 of the 54 recommendations remain not fully implemented.

Importance of Implementing Recommendations

Our audit and investigative efforts bring the greatest returns when agencies act upon our findings and recommendations. For example, in June 2014 the state auditor reported that California universities must better protect students by doing more to prevent, respond to, and resolve incidents of sexual harassment and sexual violence. We reviewed four universities: two within the University of California system and two within the California State University system. We reported numerous concerns, including that the universities did not ensure that all faculty and staff were sufficiently trained on responding to and reporting incidents and that the universities must do more to appropriately educate


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

² Excludes recommendations for legislative changes. We report such recommendations in a separate report to the Legislature.

students about sexual harassment and sexual violence. We also reported that the universities needed to improve their processes for responding to incidents, and better informing students who file complaints of the status of the investigations and the eventual outcomes. When the universities do not have appropriate processes in place, they risk having their employees mishandle student reports of incidents of sexual harassment and sexual violence, and that students are not properly informed of what to do or what to expect if an incident occurs. By October 2015 the universities had fully implemented 52 of the 70 recommendations we directed to them. Although this is significant progress, the universities' systemwide offices have yet to implement our recommendation that they conduct routine reviews of these issues at all of the universities within their systems. These efforts will help ensure that progress made at the four universities we reviewed extend to the other universities within their systems.

The tables beginning on page 5 summarize and provide information on recommendations issued between November 2008 and October 2014. Table 1 shows recommendations more than five years old that were not fully implemented as of the agencies' latest responses. Because the recommendations shown in Table 1 are from audits issued between November 2008 and October 2009 and are more than five years old, they will not be reassessed by the state auditor in subsequent reports. Table 2, beginning on page 7, summarizes recommendations that have not been fully implemented for audits and investigations issued between November 2009 and October 2014. 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 45, summarizes recommendations that have been fully implemented since last year's report or the agencies' one-year responses. Finally, Table 4, beginning on page 53, summarizes all 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 appearing in this report has recommendations to more than one agency. Please refer to the index on page 3.

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Reference for Reports Featuring Recommendations to Multiple Entities

REPORT		NAME OF ENTITY
State Entities With Recommendations—Included in Tables 2 and 3		
A	2009-107.2	California Correctional Health Care Services, California Department of Corrections and Rehabilitation
B	2010-116	California Department of Corrections and Rehabilitation, Department of State Hospitals
C	2010-117	Department of Finance, Department of Water Resources
D	2011-111	California Workforce Development Board, Employment Development Department
E	2011-120	California Department of Transportation, Department of General Services
F	2012-105	California Department of Public Health, California Department of Social Services
G	2012-107	California Department of Developmental Services, California Department of Public Health
H	2012-110	California Department of Motor Vehicles, California Natural Resources Agency, California Office of Emergency Services, California Department of Parks and Recreation
I	2012-117	Department of Consumer Affairs, California State Athletic Commission
J	2012-603	California State Controller's Office, California Department of Human Resources, California Science Center
K	2013-109	California Public Utilities Commission, Office of Ratepayer Advocates
L	2013-124	University of California, Berkeley; California State University; California State University, Chico; University of California, Los Angeles; San Diego State University; University of California
M	2014-108	State Board of Equalization, Department of General Services
N	12010-1045	California Correctional Health Care Services, California Department of Corrections and Rehabilitation
Nonstate Entities With Recommendations—Included in Table 4		
O	2010-036	Counties of Humboldt, Riverside, San Diego, Santa Barbara, and Shasta
P	2013-036	Counties of Butte, Riverside, and San Diego
Q	2013-116	Los Angeles County, Los Angeles Emergency Medical Services Agency
R	2013-126	California Water Service Company, Quartz Hill Water District
State and Nonstate Entities with Recommendations—Included in Tables 2, 3, and 4		
S	2012-108	Department of Education, Los Angeles Unified School District, Sacramento City Unified School District
T	2012-122	California Department of Health Care Services, California Mental Health Planning Council, Mental Health Services Oversight and Accountability Commission, Santa Clara County Mental Health Department
U	2013-046	Department of Education, Los Banos Unified School District
V	2013-110	California Department of Social Services, City and County of San Francisco Human Services Agency

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Table 1
Recommendations More Than Five Years Old That Are Still Not Fully Implemented
(Reports Issued Between November 2008 and October 2009)

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION
HEALTH AND HUMAN SERVICES			
California Department of Health Care Services			
Departments of Health Care Services and Public Health: Their Actions Reveal Flaws in the State's Oversight of the California Constitution's Implied Civil Service Mandate and in the Departments' Contracting for Information Technology Services 2009-103 (September 2009)	1. To comply with requirements in the State Administrative Manual, Health Care Services should refrain from funding permanent full-time employees with the State's funding mechanism for temporary-help positions.	6	Will Not Implement
	2. To readily identify active IT and other contracts, Health Care Services should either revise its existing contract database or develop and implement a new contract database.	6	Will Not Implement
Department of State Hospitals*			
High Risk Update—State Overtime Costs: A Variety of Factors Resulted in Significant Overtime Costs at the Departments of Mental Health and Developmental Services 2009-608 (October 2009)	3. To ensure that all overtime hours worked are necessary, and to protect the health and safety of its employees and patients, Mental Health should implement the Legislative Analyst's suggestion of hiring an independent consultant to evaluate the current staffing model for Mental Health's hospitals. The staffing levels at Mental Health should then be adjusted, depending on the outcome of the consultant's evaluation.	6	September 2015
CORRECTIONS AND REHABILITATION			
California Department of Corrections and Rehabilitation			
California Department of Corrections and Rehabilitation: It Fails to Track and Use Data That Would Allow It to More Effectively Monitor and Manage Its Operations 2009-107.1 (September 2009)	1. To help it assess the effect of policy changes and manage operations in a cost-effective manner, Corrections should do the following: <ul style="list-style-type: none"> Ensure that its new data system will address its current lack of data available for statewide analysis, specifically data related to identifying the custody staffing cost by inmate characteristics such as security level, age, and custody designation. If implementation of its new system continues to be delayed, or if Corrections determines that the new system will not effectively replace the current assignment and scheduling systems used by the institutions, it should improve its existing data related to custody staffing levels and use the data to identify the related costs of various inmate populations. 	6	†
	5. To more closely align its operations with state law and its own policy, make certain that inmates are provided with an adequate level of supervision, and protect the health and safety of employees and inmates, Corrections should encourage the Department of Personnel Administration [‡] to negotiate a reduction in the amount of voluntary overtime a correctional officer is allowed to work in future collective bargaining unit agreements, in order to reduce the likelihood that involuntary overtime will cause them to work more than 80 hours of overtime in total during a month.	6	†
	6. To more closely align its operations with state law and its own policy, make certain that inmates are provided with an adequate level of supervision, and protect the health and safety of employees and inmates, Corrections should better ensure that it prevents the instances in which correctional officers work beyond the voluntary overtime limit in a pay period.	6	†
	8. To ensure that it can determine whether it is in compliance with state law and can measure the efficacy of its programs in reducing recidivism, Corrections should track, maintain, and use historical program assignment and waiting list data by inmate.	6	†

continued on next page...

REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT	ESTIMATED DATE OF COMPLETION
GOVERNMENT OPERATIONS			
Victim Compensation and Government Claims Board, California			
Victim Compensation and Government Claims Board: It Has Begun Improving the Victim Compensation Program, but More Remains to Be Done 2008-113 (December 2008)	1. To ensure that it maximizes its use of CaRES, the board should address the structural and operational flaws that prevent identification of erroneous information and implement edit checks and other system controls sufficient to identify errors.	6	Fall 2016
GENERAL GOVERNMENT			
California Department of Veterans Affairs			
California Department of Veterans Affairs: Although It Has Begun to Increase Its Outreach Efforts and to Coordinate With Other Entities, It Needs to Improve Its Strategic Planning Process, and Its CalVet Home Loan Program Is Not Designed to Address the Housing Needs of Some Veterans 2009-108 (October 2009)	1. To ensure that it has the information necessary to track progress in increasing veterans' participation in C&P benefits, and to identify where and how best to focus its outreach and coordination efforts, Veterans Services should require the CVSOs to submit information on the number of claims filed for C&P benefits and information on their outreach activities.	5 [§]	July 2016
	2. As Veterans Services expands its efforts to increase veterans' participation in C&P benefits, it should use veterans' demographic information, such as that available through the U.S. Census Bureau, and the information it plans to obtain from the CVSOs using its SAIM system, to focus its outreach and coordination efforts on those counties with the highest potential for increasing the State's rate of participation in C&P benefits.	5 [§]	December 2015
	3. Veterans Services should continue its efforts to pursue the SAIM system to enable it to monitor the quantity and quality of claims processed by the CVSOs, and ensure it meets legal requirements regarding auditing CVSO workload reports and verifying the appropriateness of college fee waivers. To the extent that Veterans Services is unsuccessful in implementing the SAIM system, the department will need to develop other avenues by which to meet its legal requirements.	5 [§]	December 2015


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

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

‡ As of July 1, 2012, the State Personnel Board was combined with the Department of Personnel Administration to create the California Department of Human Resources.

§ The status of these recommendations changed from fully implemented to not fully implemented as a result of our follow-up Audit Report 2015-505 issued during 2015.

Table 2
Recommendations More Than One Year Old That Are Still Not Fully Implemented
(Reports Issued Between November 2009 and October 2014)

TITLE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION 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
K THRU 12 EDUCATION					
Department of Education					
California Department of Education: Despite Some Improvements, Oversight of the Migrant Education Program Remains Inadequate 2012-044 (February 2013)*	2. To demonstrate its willingness to fairly evaluate regional expenditures, Education should allow San Joaquin to reimburse its general fund for the vehicle purchase Education incorrectly disallowed.	2	Will Not Implement		
	3. To improve its understanding of regional expenditures, Education should increase the level of detail required in its quarterly expenditure reports. The level of detail should allow Education to select expenditures for review.	2	†	●	●
	4. For regions that have not recently received a federal monitoring review, Education should use the detailed expenditure reports to select a sample of expenditures, request supporting documentation from the regions, and then review the expenditures to determine if they meet applicable federal and state criteria.	2	†	●	●
	5. As part of the reviews based on quarterly reports, Education should verify that regions are using the appropriate accounting codes to classify their expenditures.	2	†	●	●
	11. Once it has addressed the underlying issues with regional accounting, provided direction to regions about which expenditures it will consider administrative, and obtained accurate expenditure data, Education should review its administrative cost goal to ensure that this goal is reasonable given the requirements of the migrant program.	2	†	●	
	12. To address past federal findings that are not yet resolved, Education should respond as recommended in Appendix B of this report.	2	†	●	
	13. To determine if the statewide migrant education program is effective, Education should finalize its current evaluation of the program and begin developing the capacity to produce a more robust annual evaluation of the program.	2	December 2015		
	14. To address a lack of detailed migrant program service and outcome data, Education should either expand the capabilities of its existing statewide databases or implement additional systems that would allow regions to capture more detailed data about migrant students.	2	June 2016		
	17. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should prioritize the review of parent, student, guardian, or interested party appeals to ensure that the EO office follows state regulations by processing appeals more promptly, notifying LEAs of when appeals are filed, and obtaining the investigation files and other documents when reviewing complaint appeals.	2	†		●
 School Safety and Nondiscrimination Laws: Most Local Educational Agencies Do Not Evaluate the Effectiveness of Their Programs, and the State Should Exercise Stronger Leadership 2012-108 (August 2013)					

STATE AUDITOR'S ASSESSMENT

TITLE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION 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
	19. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should use data from the kids survey and reported suspensions and expulsions to evaluate the levels of discrimination, harassment, intimidation, and bullying students encounter and to determine the effectiveness of its own and the LEAs' efforts, and report the results to the Legislature by August 1, 2014.	2	Will Not Implement		
	21. To provide stronger leadership with respect to school safety and nondiscrimination laws, Education, with direction from the superintendent of public instruction, should within the next six months and annually thereafter, update and replace the resources on its Web site to provide more relevant information on best practices, such as preventing and responding to incidents related to a protected characteristic or that occur through cyberbullying, the U.S. DOE report on state bullying legislation, and best practices in other states, such as the Massachusetts law on LEA staff training requirements.	2	†		●

California Commission on Teacher Credentialing



Commission on Teacher Credentialing— Follow-Up Review 2014-502 (July 2014)	1. To make its strategic plan a more useful mechanism for accomplishing its mission, the Commission on Teacher Credentialing (commission) should ensure that, to the extent possible, its goals have timelines and are measurable. Further, the commission should periodically evaluate and track its progress towards meeting its goals.	1	Unknown		
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HIGHER EDUCATION


University of California, Berkeley




Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*	8. 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.	1	January 2016		
	20. 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.	1	January 2016		
	24. All universities should provide supplemental training on sexual harassment and sexual violence, including sexual assault, for all student athletes on an annual basis. Further, the universities should provide supplemental training on sexual harassment and sexual violence, including rape awareness, to all student members of fraternities and sororities on an annual basis. The universities should also determine which student organizations participate in activities that may place students at risk and ensure that they receive annual, supplemental training on sexual harassment and sexual violence, including rape awareness. Each of the trainings should be focused on situations the members of the respective student groups may encounter.	1	†	●	


TITLE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION 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
	58. All universities should ensure that the differences between an informal or early resolution process and a formal investigation process are clearly explained to ensure that students know what to expect from each process. Further, they should explain that students whose cases are being handled under an informal or early resolution process have the right to move to a formal process at any time.	1	January 2016		
	70. To identify ways to better serve their students, all universities should create a summary of student incidents of sexual harassment and sexual violence reported to the various departments on campus. Each university should evaluate its summary data to identify trends specific to the demographics, as well as the timing, location, and frequency of incidents, to better inform its strategies to protect students and direct its outreach efforts.	1	January 2016		
California State University					
 Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*	4. The Office of the Chancellor should direct all of the universities within the CSU system to comply with the recommendations in this audit report. Also, to ensure that its universities are complying with Title IX requirements, the Office of the Chancellor should conduct routine Title IX reviews. When conducting these compliance reviews, the Office of the Chancellor should determine whether universities have implemented this report's recommendations.	1	November 2015		
California State University's Extended Education: It Is Unclear Whether Supplanting Occurred, and Campuses Did Not Always Document Their Adherence to Laws, Policies, and Procedures 2012-113 (December 2014)*	4. Within six months of the date the Legislature clarifies its intent regarding California Education Code, Section 89708, the Chancellor's Office should develop and issue final guidance to campuses regarding supplanting, including identifying appropriate oversight mechanisms for ensuring campuses' compliance with this law.	1	March 2016		
California State University, Chico					
 Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*	18. 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.	1	June 2016		
	68. To identify ways to better serve their students, all universities should create a summary of student incidents of sexual harassment and sexual violence reported to the various departments on campus. Each university should evaluate its summary data to identify trends specific to the demographics, as well as the timing, location, and frequency of incidents, to better inform its strategies to protect students and direct its outreach efforts.	1	December 2015		


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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
California Community College Accreditation: Colleges Are Treated Inconsistently and Opportunities Exist for Improvement in the Accreditation Process 2013-123 (June 2014)	1. To ensure that colleges receive consistent and fair treatment and are able to address deficiencies, the chancellor's office should work with the community colleges and request clearer guidance from the commission regarding what actions would allow for the full two-year period in which to remediate concerns and what actions would constitute good cause for extending the time an institution has to address deficiencies beyond two years. In doing so, the chancellor's office should also encourage the commission to specify in its policies those scenarios under which it would exercise the good cause exception so that institutions would have a better understanding of when they might reasonably expect additional time to address deficiencies.	1	Unknown		
	2. To ensure that community colleges and the public are fully informed regarding the accreditation process, the chancellor's office should assist community colleges in communicating their concerns to the commission regarding its transparency and in developing proposals for improving the commission's transparency policies and practices. The chancellor's office should also encourage the commission to publish policies describing the role of its staff in the commission's decision-making processes.	1	Unknown		
	3. To make certain that institutions receive fair treatment in appealing decisions that terminate their accreditation, the chancellor's office should work with the community colleges to advocate that the commission change certain aspects of its appeal process. Specifically, in keeping with the spirit of accreditation, when institutions have taken steps to correct deficiencies that led to the decision to terminate accreditation, the institutions should be allowed to have information on those corrections heard as evidence in their appeal. Further, the commission president's involvement in selecting the appeal panel's counsel should be revisited.	1	Unknown		
	4. To strengthen institutions' understanding of what they must do to comply with standards, and to provide them with the opportunity to address certain issues that could jeopardize their compliance, the chancellor's office, in collaboration with the community colleges, should encourage the commission to develop formal opportunities for institutions to communicate with and receive feedback from the commission on institutional self-studies and other reports before a formal evaluation takes place. In doing so, the chancellor's office should consider the practices of other regional accreditors and identify those that would best meet the needs of California's community colleges.	1	Unknown		


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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	5. Community colleges, as members of the commission, should communicate their concerns about and ideas for improvement of training on the accreditation process to the commission. To provide assurance to colleges that they may suggest this information freely, the chancellor's office should coordinate communication between the commission and the colleges. Further, in order to build collegial relationships, engage new people in the accreditation process, and extend additional training to those already involved in accreditation, the chancellor's office should encourage the commission to develop an annual conference focused on accreditation and oversight.	1	Unknown		
	7. To allow colleges flexibility in choosing an accreditor, the chancellor's office should identify other accreditors who are able to accredit California community colleges or who would be willing to change their scopes to do so.	1	Unknown		
	8. To allow colleges flexibility in choosing an accreditor, the chancellor's office should assess the potential costs, risks, and feasibility of creating a new independent accreditor.	1	Unknown		
University of California, Los Angeles					
 Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*	9. To help ensure that university faculty and staff do not mishandle student reports of incidents, all faculty and staff should receive training annually, consistent with their role, on their obligations in responding to and reporting incidents of sexual harassment and sexual violence.	1	April 2016		
	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.	1	June 2016		
	25. All universities should provide supplemental training on sexual harassment and sexual violence, including sexual assault, for all student athletes on an annual basis. Further, the universities should provide supplemental training on sexual harassment and sexual violence, including rape awareness, to all student members of fraternities and sororities on an annual basis. The universities should also determine which student organizations participate in activities that may place students at risk and ensure that they receive annual, supplemental training on sexual harassment and sexual violence, including rape awareness. Each of the trainings should be focused on situations the members of the respective student groups may encounter.	1	December 2015		
	59. All universities should ensure that the differences between an informal or early resolution process and a formal investigation process are clearly explained to ensure that students know what to expect from each process. Further, they should explain that students whose cases are being handled under an informal or early resolution process have the right to move to a formal process at any time.	1	January 2016		

STATE AUDITOR'S ASSESSMENT

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	71. To identify ways to better serve their students, all universities should create a summary of student incidents of sexual harassment and sexual violence reported to the various departments on campus. Each university should evaluate its summary data to identify trends specific to the demographics, as well as the timing, location, and frequency of incidents, to better inform its strategies to protect students and direct its outreach efforts.	1	November 2015		
San Diego State University					
 <p>Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*</p>	7. 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.	1	February 2016		
	19. 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.	1	January 2016		
	69. To identify ways to better serve their students, all universities should create a summary of student incidents of sexual harassment and sexual violence reported to the various departments on campus. Each university should evaluate its summary data to identify trends specific to the demographics, as well as the timing, location, and frequency of incidents, to better inform its strategies to protect students and direct its outreach efforts.	1	February 2016		
University of California					
<p>University of California: Although the University Maintains Extensive Financial Records, It Should Provide Additional Information to Improve Public Understanding of Its Operations 2010-105 (July 2011)*</p>	1. To address the variations in per student funding of its campuses, the university should complete its reexamination of the base budgets to the campuses and implement appropriate changes to its budget process. As part of its reexamination of the base budget, it should: <ul style="list-style-type: none"> • Identify the amount of general funds and tuition budget revenues that each campus receives for specific types of students (such as undergraduate, graduate, and health sciences) and explain any differences in the amount provided per student among the campuses. • Consider factors such as specific research and public service programs at each campus, the higher level of funding provided to health sciences students, historical funding methods that favored graduate students, historical and anticipated future variations in enrollment growth funding, and any other factors applied consistently across campuses. • After accounting for the factors mentioned above, address any remaining variations in campus funding over a specified period of time. • Make the results of its reexamination and any related implementation plan available to stakeholders, including the general public. 	4	June 2018		
	8. To ensure that campuses do not inappropriately use revenues generated from student fees imposed by referenda, the university should ensure that it, the regents, and the campuses do not expand the uses for such revenues beyond those stated in the referenda.	4	Will Not Implement		

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University of California, Office of the President: Waste of State Funds I2012-1, Case I2010-1022 (December 2012)*‡	23. To address the improper acts we identified, the university should collect \$1,802 from the official for the wasteful expenses he claimed for lodging and meals during his trip to England, the expenses he incurred within the vicinity of his headquarters, and the business meal expenses.	3	Unknown		
	27. The university should revise policies to establish defined maximum limits for the reimbursement of domestic lodging costs and establish controls that allow for exceptions to the limits under specific circumstances only.	3	Unknown		
 Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*	5. The Office of the President should direct all of the universities within the UC system to comply with the recommendations in this audit report. Also, to ensure that its universities are complying with Title IX requirements, the Office of the President should conduct routine Title IX reviews. When conducting these compliance reviews, the Office of the President should determine whether universities have implemented this report's recommendations.	1	Unknown		
	49. The Office of the President should clarify in the UC policies that a complainant must have and be informed about the right to end the early resolution process at any time and request that his or her complaint be handled under the university's formal process.	1	January 2016		
	51. The Office of the President should clarify in the UC policies that if university officials approve an extension to an investigative timeline, the extension should be restricted to a single extension of no more than 30 days, except in limited circumstances that are beyond the university's control.	1	January 2016		
HEALTH AND HUMAN SERVICES					
Covered California					
New High Risk Entity: Covered California Appears Ready to Operate California's First Statewide Health Insurance Exchange, but Critical Work and Some Concerns Remain 2013-602 (July 2013)	2. To comply with federal requirements, Covered California should develop a plan and procedures for monitoring, recertification, and decertification of qualified health plans.	2	§		
	3. To ensure the success of its outreach effort, Covered California should track the effect on enrollment figures of its planned outreach and marketing activities and of its assister program.	2	§		
	4. To ensure financial sustainability, Covered California should conduct regular reviews of enrollment, costs, and revenue and make prompt adjustments to its financial sustainability plan as necessary.	2	§		
California Department of Developmental Services					
Department of Developmental Services: A More Uniform and Transparent Procurement and Rate-Setting Process Would Improve the Cost-Effectiveness of Regional Centers 2009-118 (August 2010)	1. To ensure that consumers receive high-quality, cost-effective services that meet the goals of their individual development plans (IPPs) consistent with state law, Developmental Services should require the regional centers to document the basis of any IPP-related vendor selection and specify which comparable vendors (when available) were evaluated.	5	Will Not Implement		

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 Developmental Centers: Poor-Quality Investigations, Outdated Policies, Leadership and Staffing Problems, and Untimely Licensing Reviews Put Residents at Risk 2012-107 (July 2013)*	2. To ensure that consumers receive high-quality, cost-effective services that meet the goals of their IPPs consistent with state law, Developmental Services should review a representative sample of this documentation as part of its biennial waiver reviews or fiscal audits to ensure that regional centers are complying with state law—and particularly with the July 2009 amendment requiring selection of the least costly available provider of comparable service.	5	Will Not Implement		
	3. To ensure adequate guidance to OPS personnel, once the department has amended OPS's policies and procedures to reflect the recommendations we have included here, the department and OPS should place a high priority on completing and implementing its planned updates to the OPS policy and procedure manual.	2	June 2016		
	11. To minimize the need for overtime, the department should reassess its minimum staffing requirements, hire a sufficient number of employees to cover these requirements, and examine its employee scheduling processes.	2	June 2016		
	13. The department should create specific measurable goals for OPS that include existing and new measures associated with each one, such as staffing, overtime, and the timely completion of investigations. In addition, the department should perform a regular review of the quality of OPS's activities and investigations to achieve those goals. The department should track progress in quality measures over time and adjust its training plans to increase OPS law enforcement personnel's skill and compliance with established policies and procedures.	2	June 2016		
California Department of Health Care Services					
Department of Health Care Services: It Needs to Streamline Medi-Cal Treatment Authorizations and Respond to Authorization Requests Within Legal Time Limits 2009-112 (May 2010)	2. To ensure that Medi-Cal recipients receive timely access to prescribed drugs, Health Care Services should abolish its policy of responding to drug TARs by the end of the next business day and should instead ensure that prior-authorization requests to dispense drugs are processed within the legally mandated 24-hour period. Alternatively, it should seek formal authorization from CMS to deviate from the 24-hour requirement, and should seek a similar modification to state law. In addition, Health Care Services should begin recording the actual time it receives paper TARs so that it can begin to measure accurately its processing times.	5	Will Not Implement		
	3. To ensure that Medi-Cal recipients are receiving timely medical services from providers, Health Care Services should start tracking prior-authorization medical TARs separately and should ensure that such TARs are processed within an average of five working days. Although state law and regulations specifically require prior authorization for certain medical services, Health Care Services generally does not require prior authorizations in practice. Consequently, Health Care Services should seek legislation to update existing laws and amend its regulations to render them consistent with its TAR practices.	5	Will Not Implement		

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Department of Public Health: It Faces Significant Fiscal Challenges and Lacks Transparency in Its Administration of the Every Woman Counts Program 2010-103R (July 2010) ^{ll}	1. To the extent that Public Health continues to fund its various contracts, it should establish clearer expectations with its contractors concerning how much money is to be spent directly on the different aspects of the EWC program and should monitor spending to confirm that these expectations are being met.	5	Will Not Implement		
	2. To ensure better public transparency and accountability for how the EWC program is administered, Public Health should comply with state law to develop regulations, based on input from the public and interested parties, that will direct how Public Health administers the EWC program. At a minimum, such regulations should define the eligibility criteria for women seeking access to EWC screening services.	5	2016		
Intellectual Property: An Effective Policy Would Educate State Agencies and Take Into Account How Their Functions and Property Differ 2011-106 (November 2011)	4. Caltrans, the Energy Commission, Food and Agriculture, and Health Care Services should put in writing those policies and procedures related to intellectual property that they believe are necessary and appropriate to enable their staff to identify, manage, and protect their intellectual property.	3	2016		
Medi-Cal Managed Care Program: The Departments of Managed Health Care and Health Care Services Could Improve Their Oversight of Local Initiatives Participating in the Medi-Cal Two-Plan Model 2011-104 (December 2011)	6. Health Care Services should ensure that it performs annual medical audits of local initiatives as required by law.	3	†	●	
 Mental Health Services Act: The State's Oversight Has Provided Little Assurance of the Act's Effectiveness, and Some Counties Can Improve Measurement of Their Program Performance 2012-122 (August 2013)*	2. To ensure that it monitors counties to the fullest extent as the MSHA specifies and that it implements best practices, Health Care Services should conduct comprehensive on-site reviews of county MSHA programs, including verifying county compliance with MSHA requirements.	2	December 2016		
	3. To ensure that counties have the needed guidance to implement and evaluate their MSHA programs, Health Care Services should coordinate with the Accountability Commission and issue guidance or regulations, as appropriate, for Facilities programs and for other MSHA requirements, such as a prudent reserve.	2	December 2016		
	5. To ensure that counties have the needed guidance to implement and evaluate their MSHA programs, Health Care Services should collaborate with the Accountability Commission to develop and issue guidance or regulations, as appropriate, to counties on how to effectively evaluate and report on the performance of their MSHA programs.	2	December 2016		
	6. To ensure that Health Care Services and other state entities can evaluate MSHA programs and assist the Accountability Commission in its efforts, Health Care Services should collect complete and relevant MSHA data from the counties.	2	December 2016		

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	7. To ensure that Health Care Services and other state entities can evaluate MHPA programs and assist the Accountability Commission in its efforts, Health Care Services should resolve all known technical issues with the partnership and client services systems and provide adequate and expert resources to manage the systems going forward.	2	December 2016		
	18. Health Care Services should develop standardized data collection guidelines or regulations, as appropriate, that will address inconsistencies in the data that counties report to the State. In developing these guidelines or regulations, Health Care Services should consult with the Accountability Commission to ensure that data collected reasonably fulfill statewide evaluation purposes.	2	December 2016		
	19. To help ensure county compliance with stakeholder regulations, Health Care Services should provide technical assistance to counties on the MHPA local planning review process and ensure that its guidance to counties is clear and consistent with state regulations.	2	December 2016		
California Department of Health Care Services: Its Failure to Properly Administer the Drug Medi-Cal Treatment Program Created Opportunities for Fraud 2013-119 (August 2014)	1. To ensure that the providers receive reimbursement for only valid services, Health Care Services should immediately coordinate with the appropriate counties to recover inappropriate payments to ineligible providers and for services purportedly rendered to deceased beneficiaries.	1	January 2016		
	2. To ensure that the providers receive reimbursement for only valid services, Health Care Services should immediately develop and implement new procedures for routinely identifying and initiating recovery efforts for payments that it authorizes between the effective date of a provider's decertification and the date it became aware of the decertification, in addition to the payments it authorizes between a beneficiary's death date and its receipt of the death record.	1	Early 2016		
	3. To ensure that the providers receive reimbursement for only valid services, Health Care Services should immediately direct its investigations division to determine whether it authorized any improper payments to program providers for deceased beneficiaries outside of our audit period. It should also determine whether it authorized such payments through its other Medi-Cal programs. Health Care Services should initiate efforts to recover such payments as appropriate.	1	June 2016		
	4. To ensure that the providers receive reimbursement for only valid services, Health Care Services should immediately direct its investigations division to determine whether it should recover any overpayments for the high-risk payments we identified in Table 7 on page 28 and Appendix A beginning on page 63. It should also take the appropriate disciplinary action against the affected providers, such as suspension or termination.	1	End of 2015		
	6. To ensure that the providers receive reimbursement for only valid services, Health Care Services should immediately direct its fiscal management and accountability branch to work with Fresno, Los Angeles, and Sacramento counties to recover the specific overpayments we identified during our visits.	1	September 2015		

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	10. To ensure that the providers receive reimbursement for only valid services, Health Care Services should immediately ensure that Los Angeles County strengthens its provider contract monitoring process, including fully implementing its RATE system to track and respond to provider deficiencies, and that it imposes appropriate responses when warranted, such as withholding payment or suspending or terminating a contract.	1	November 2015		
	18. To prevent the certification of ineligible providers, Health Care Services should immediately ensure that its enrollment division conducts LEIE and EPLS database searches of program providers at least monthly.	1	†	●	
	20. To prevent the certification of ineligible providers, Health Care Services should immediately establish a mechanism to identify the number of program sites the provider applicants' medical directors work at, and ensure that the physician ratio does not exceed 1-to-3 in accordance with state law and the certification standards.	1	May 2016		
	21. To prevent the certification of ineligible providers, Health Care Services should immediately identify and perform an immediate recertification of providers that signed the Compliance Agreement to ensure that these providers are currently meeting all program requirements.	1	March 2016		
	24. To prevent the certification of ineligible providers, Health Care Services should immediately develop a schedule for recertifying all program providers every five years.	1	December 2015		
	25. To prevent the certification of ineligible providers, Health Care Services should immediately continue its implementation of an automated provider enrollment system.	1	December 2015		
	26. To prevent the certification of ineligible providers, Health Care Services should immediately complete its program recertification on or before March 24, 2016, as federal regulations require.	1	March 2016		
	27. To prevent the certification of ineligible providers, Health Care Services should immediately establish a plan for eliminating its backlog of applications for new sites and services and changes to existing certifications.	1	End of 2015		
	33. To improve the coordination between its divisions, branches, and units and ensure that it addresses allegations of fraud in a timely manner, Health Care Services should fully implement the investigations division's recommendations shown in Appendix B. If it chooses not to implement a recommendation, it should document sufficiently the reasons for its decision.	1	June 2016		

Mental Health Services Oversight and Accountability Commission



Mental Health Services Act: The State's Oversight Has Provided Little Assurance of the Act's Effectiveness, and Some Counties Can Improve Measurement of Their Program Performance 2012-122 (August 2013)*

9. To ensure that counties have needed guidance to implement and evaluate MHSA programs, the Accountability Commission should issue regulations, as appropriate, for Prevention and Innovation programs.	2	†	●	
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	11. To fulfill its charge to evaluate MHPA programs, the Accountability Commission should undertake the evaluations specified in its implementation plan.	2	Fiscal Year 2017-2018		
California Department of Public Health					
Department of Public Health: It Reported Inaccurate Financial Information and Can Likely Increase Revenues for the State and Federal Health Facilities Citation Penalties Accounts 2010-108 (June 2010)	1. To ensure that citation review conferences are completed expeditiously, Public Health should continue to take steps to eliminate its backlog of appeals awaiting a citation review conference.	5	December 2014		
	2. To increase revenue for the penalty accounts, Public Health should seek legislation authorizing it to revise periodically the penalty amounts to reflect an inflation indicator, such as the CPI.	5	October 2015		
	3. To increase revenue for the penalty accounts, Public Health should ensure that it conducts all state surveys of facilities every two years, as required by state law.	5	December 2016		
	4. To ensure that it complies with current state law and increases transparency, Public Health should adopt regulations for the administration of temporary management companies.	5	January 2016		
	5. To increase revenue for the state account, Public Health should seek legislation authorizing it to require facilities that want to contest the monetary penalty to pay the penalty upon its appeal which could then be deposited into an account within the special deposit fund. The original monetary penalty deposited, plus interest accrued in the account, should then be liquidated in accordance with the terms of the decision.	5	Will Not Implement		
	6. To ensure consistency with federal guidance related to federal requirements, and that it is not creating incentives for facilities to appeal citations issued for noncompliance with state requirements, Public Health should provide guidance to its staff that discourages settling appealed monetary penalties for a better term than had the facility not contested the citation and paid the penalty within the time frame specified in law to receive a 35 percent reduction. If Public Health believes instances occur when it is appropriate to reduce a monetary penalty by more than 35 percent, it should document which statutory or regulatory factors that formed the basis for concluding that the original class of citation and corresponding monetary penalty amount were no longer considered valid or relevant.	5	Will Not Implement		
	7. To increase revenue for the penalty accounts, Public Health should seek legislation specifying a time frame within which facilities with nonappealed citations that do not qualify for a 35 percent reduction must pay their monetary penalties and allowing Public Health to collect interest on late payments of monetary penalties.	5	Will Not Implement		
Developmental Centers: Poor-Quality Investigations, Outdated Policies, Leadership and Staffing Problems, and Untimely Licensing Reviews Put Residents at Risk 2012-107 (July 2013)*	15. To conduct licensing surveys at required intervals while minimizing additional workload, Public Health should explore further opportunities to coordinate the licensing and certification surveys. If Public Health questions the value of these surveys, it should seek legislation to modify the surveying requirements.	2	October 2015		





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	17. To ensure that investigations are conducted on a timely basis across priority levels, Public Health should develop and implement target time frames for the priority levels that lack them. Public Health should ensure that the timelines are being met and, if not, explore new ways to increase efficiency and manage its workload, thereby facilitating timely investigations.	2	Will Not Implement		
	18. To improve its enforcement, each year Public Health should evaluate the effectiveness of its enforcement system across all types of health facilities, including those in developmental centers, prepare the required annual report, and, if called for, recommend legislation to improve the enforcement system and enhance the quality of care.	2	October 2015		
California Department of Public Health: It Has Not Effectively Managed Investigations of Complaints Related to Long-Term Health Care Facilities 2014-111 (October 2014)#	1. 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 January 1, 2015, Public Health should establish and implement a formal process for monitoring the status and progress in resolving open facility-related complaints and ERIs at all district offices. This process should include periodically reviewing a report of open complaints and ERIs to ensure that all complaints and ERIs are addressed promptly.	1	†	●	●
	2. 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 January 1, 2015, Public Health should improve the accuracy of information in the spreadsheet that PCB uses to track the status of complaints against individuals and review the reports of open complaints to ensure that all complaints are addressed promptly.	1	†	●	
	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.	1	Will Not Implement		
	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.	1	Unknown		

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	5. To ensure that district offices address ERIs consistently and to ensure that they investigate ERIs in the most efficient manner, Public Health should assess whether each district office is appropriately prioritizing ERIs. Specifically, it should determine, on a district-by-district basis, whether district offices' assigning ERIs a priority level that requires an on-site visit is justified. This assessment should also determine whether each district office is prioritizing ERIs appropriately when determining that on-site investigations are not necessary.	1	October 2015		
	6. To ensure that district offices address ERIs consistently and to ensure that they investigate ERIs in the most efficient manner, Public Health should use the information from its assessment to provide guidance to district offices by October 1, 2015, on best practices for consistent and efficient processing of ERIs.	1	October 2015		
	7. To ensure that district offices address ERIs consistently and to ensure that they investigate ERIs in the most efficient manner, Public Health should review periodically a sample of the priorities that district offices assign to ERIs to ensure compliance with best practices.	1	October 2015		
	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.	1	Unknown		
	9. 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 complete by May 1, 2015, a staffing assessment to identify the resources necessary for district offices to investigate open complaints and ERIs and to promptly address new complaints on an ongoing basis. Public Health should use this assessment to request additional resources, if necessary.	1	†	●	●
	10. 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, by January 1, 2015, Public Health should establish a time frame for fully implementing the recommendations that its consultant identified related to the processing of complaints about long-term health care facilities.	1	December 2016		

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	11. Public Health should take steps to ensure that PCB has the resources necessary on an ongoing basis to complete investigations of complaints against individuals. Specifically, Public Health should assess whether the temporary resources it has received are adequate to reduce the number of open complaints to a manageable level. This assessment should also determine whether permanent resources assigned to PCB are adequate to address future complaints. Public Health should use this assessment to request additional resources, if necessary.	1	December 2015		
	12. To ensure that its district offices properly investigate complaints and ERIs, Public Health should make certain that all district offices follow procedures requiring supervisory review and approval of complaint and ERI investigations. If the district offices do not have a sufficient number of supervisors to review investigations they did not conduct, Public Health should arrange to assist the districts until such time that they do have a sufficient number of supervisors.	1	October 2015		
	13. To make certain that its district offices comply with federal requirements regarding corrective action plans, Public Health should establish a process for its headquarters or regional management to inspect district office records periodically to confirm that they are obtaining corrective action plans according to the required time frame and verifying that facilities have performed the corrective actions described in the plans when required.	1	October 2015		
	14. To ensure that it has closed complaints and ERIs appropriately, Public Health should take steps by April 2015 to verify that complaints that its field operations branch closed administratively were closed appropriately. For example, it could request the district offices to verify that the closures were appropriate.	1	October 2015		
	16. To better protect the safety of residents in long-term health care facilities, Public Health should direct its district offices to comply with required time frames for initiating and closing completed investigations. If a district office lacks sufficient resources to initiate or close investigations within those time frames, Public Health should arrange to assist that district until such time that the district complies with the statute.	1	October 2015		
	17. To make certain that it complies with statutory time frames for adjudicating appeals related to individuals, Public Health should establish a process to monitor its contractor's performance with contract terms.	1	†	●	●
California Department of Social Services					
Department of Social Services: For the CalWORKs and Food Stamp Programs, It Lacks Assessments of Cost-Effectiveness and Misses Opportunities to Improve Counties' Antifraud Efforts 2009-101 (November 2009)*	2. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and food stamp 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	**		

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	3. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and food stamp cases, Social Services should seek to replicate the most cost-effective practices among all counties.	5	**		
	4. To make certain that counties receive the greatest benefit from the resources they spend on antifraud efforts related to CalWORKs and food stamp cases, Social Services should continue to address the recommendations of the steering committee and promptly act on the remaining recommendations	5	**		
	7. To ensure the accuracy and consistency of the information on welfare fraud activities that counties report and that Social Services subsequently reports to the federal government, the Legislature, and internal users, Social Services should continue with regular meetings of its workgroup to further its efforts to clarify its instructions for completing the counties' investigation activity reports.	5	**		
	8. To ensure that counties are consistently following up on all match lists, Social Services should remind counties of their responsibility under state regulations to follow up diligently on all match lists. Further, it should work with counties to determine why poor follow-up exists and address those reasons.	5	**		
	9. To ensure that counties are consistently following up on all match lists, Social Services should revive its efforts to work with counties and federal agencies to address the counties' concerns about match list formats and criteria.	5	**		
	10. Social Services should track how counties determine prosecution thresholds for welfare fraud cases and determine the effects of these thresholds on counties' decisions to investigate potential fraud, with a focus on determining best practices and cost-effective methods. It should then work with counties to implement the consistent use of these cost-effective methods.	5	**		
	11. Social Services should either ensure that counties follow state regulations regarding the use of administrative disqualification hearings or pursue changing the regulations.	5	**		
	14. Recognizing that the deterrence effect is difficult to measure, Social Services should develop a method that allows it to gauge the cost effectiveness of SFIS. Social Services should include in its efforts to measure cost effectiveness the administrative cost that counties incur for using SFIS. Based on its results, Social Services should determine whether the continued use of SFIS is justified.	5	**		
Child Welfare Services: California Can and Must Provide Better Protection and Support for Abused and Neglected Children 2011-101.1 (October 2011)*	2. To encourage more effective communication from county CWS agencies regarding its licensees, Social Services should specify in regulations what types of situations or allegations the agencies should forward to its licensing division.	4	Will Not Implement		
	3. To ensure that rates paid to foster family agencies are appropriate, Social Services should analyze the rates and provide reasonable support for each component, especially the 40 percent administrative fee it currently pays these agencies.	4	January 2017		

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	4. Social Services should create and monitor compliance with clear requirements specifying that children placed with foster family agencies must have elevated treatment needs that would require a group home placement if not for the existence of these agencies' programs. Specifically, Social Services should revise its regulations so licensed foster homes have higher priority than foster family agencies for children that do not have identified treatment needs.	4	January 2017		
	5. Social Services should require county CWS agencies to file in CWS/CMS a detailed justification for any child placed with a foster family agency.	4	January 2017		
	6. Social Services should create a mechanism by which it can efficiently check for compliance with the needs-justification requirement.	4	October 2017		
	8. To determine whether the hold harmless provision has been effective in reducing caseloads and whether it should be revised or rescinded, Social Services should refine and use CWS/CMS to calculate and report county CWS caseloads.	4	Will Not Implement		
	9. To encourage county CWS agencies to conduct formal internal death reviews, Social Services should revise its annual report on child deaths resulting from abuse or neglect to provide information on whether county CWS agencies conducted such a review of child deaths with prior CWS history. To obtain this information, Social Services should revise its regulations to require all county CWS agencies to not only report child deaths resulting from abuse or neglect but to also require a subsequent report indicating whether an internal child death review was completed.	4	Will Not Implement		
	11. To provide more useful information in its annual report, Social Services should provide child death information broken out by county, not just statewide totals. Further, Social Services should provide more analysis, such as comparing child death information over multiple years and presenting each county's child deaths as a percentage of its total child population.	4	Will Not Implement		
 Child Welfare Services: The County Child Welfare Services Agencies We Reviewed Must Provide Better Protection for Abused and Neglected Children 2013-110 (April 2014)	40. To promote continued improvement in the CWS system, Social Services should encourage each county CWS agency to designate personnel to update regularly their policies and procedures, to include a detailed description of the need for ongoing supervisory reviews of key aspects of their respective service processes and incorporate that description into their policies and procedures, and to designate personnel to perform regular quality assurance reviews.	1	†		●
	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.	1	November 2015		

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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
Department of State Hospitals ††					
 Sex Offender Commitment Program: Streamlining the Process for Identifying Potential Sexually Violent Predators Would Reduce Unnecessary or Duplicative Work 2010-116 (July 2011)	2. To eliminate duplicative effort and increase efficiency, Corrections should not make unnecessary referrals to Mental Health. Corrections and Mental Health should jointly revise the structured screening instrument so that the referral process adheres more closely to the law's intent.	4	Will Not Implement		
	6. To reduce costs for unnecessary evaluations, Mental Health should either issue a regulation or seek a statutory amendment to clarify that when resolving a difference of opinion between the two initial evaluators of an offender, Mental Health must seek the opinion of a fourth evaluator only when a third evaluator concludes that the offender meets SVP criteria.	4	Will Not Implement		
CORRECTIONS AND REHABILITATION					
Board of State and Community Corrections					
Juvenile Justice Realignment: Limited Information Prevents a Meaningful Assessment of Realignment's Effectiveness 2011-129 (September 2012)*	1. To improve the usefulness of its reports so that they can be used to assess the outcomes of realignment, the board should work with counties and relevant stakeholders, such as the committee that established performance outcome measures for the block grant, to determine the data that counties should report. To minimize the potential for creating a state mandate, the board should take into consideration the information that counties already collect to satisfy requirements for other grants.	3	November 2016		
	2. To improve the usefulness of its reports so that they can be used to assess the outcomes of realignment, if the Legislature chooses not to change the law as suggested, or if the counties are unable to report countywide statistics, the board should discontinue comparing outcomes for juveniles who receive block grant services to those who do not in its reports.	3	November 2016		
	3. To maximize the usefulness of the information it makes available to stakeholders and to increase accountability, the board should create policies and procedures that include clear, comprehensive guidance to counties about all aspects of performance outcome and expenditure reporting. At a minimum, such guidance should include specifying how counties should define when a juvenile has received a service and whether certain services, such as training, should qualify as serving juveniles.	3	Unknown		
	4. To maximize the usefulness of the information it makes available to stakeholders and to increase accountability, the board should publish performance outcome and expenditure data for each county on its Web site and in its annual reports.	3	Unknown		
	5. To maximize the usefulness of the information it makes available to stakeholders and to increase accountability, the board should consider verifying the counties' data by conducting regular site visits on a rotating basis or by employing other procedures to verify data that counties submit.	3	Will Not Implement		
	6. To increase the amount of juvenile justice data the counties make available to the public, the board should work with counties on how best to report these data.	3	November 2016		

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	12. To ensure that counties do not maintain excessive balances of unexpended block grant funds, the board should develop procedures to monitor counties' unspent funds and follow up with them if the balances become unreasonable.	3	November 2016		

California Correctional Health Care Services ##



California Department of Corrections and Rehabilitation: Inmates Sentenced Under the Three Strikes Law and a Small Number of Inmates Receiving Specialty Health Care Represent Significant Costs 2009-107.2 (May 2010)*	5. To determine whether the additional expansion of telemedicine is cost-effective within the California correctional system, Prison Health Care Services should identify and collect the data it needs to estimate the savings of additional telemedicine through an analysis of the cost of specialty care visits currently provided outside of the institution that could be replaced with telemedicine.	5	December 2016		
Sterilization of Female Inmates: Some Inmates Were Sterilized Unlawfully, and Safeguards Designed to Limit Occurrences of the Procedure Failed 2013-120 (June 2014)	5. To ensure that it can better monitor how its medical staff and contractors adhere to the informed consent requirements of Title 22, sections 70707.1 through 70707.7, the Receiver's Office should develop a plan by August 2014 to implement a process by December 2014 that would include working with Corrections to establish a process whereby inmates can have witnesses of their choice when consenting to sterilization, as required by Title 22, or working to revise such requirements so that there is an appropriate balance between the need for secure custody and the inmate's ability to have a witness of her choice.	1	Will Not Implement		
	11. To ensure that inmates receive only medical services that are authorized through its utilization management process, the Receiver's Office should ensure that the computer system it procures includes functionality to electronically link medical scheduling with authorization through the utilization management process to prevent all unauthorized procedures, regardless of whether they may result in sterilization, from being scheduled.	1	December 2015		

California Department of Corrections and Rehabilitation



California Department of Corrections and Rehabilitation: Inmates Sentenced Under the Three Strikes Law and a Small Number of Inmates Receiving Specialty Health Care Represent Significant Costs 2009-107.2 (May 2010)*	1. To address the erroneous sentencing information and inappropriately assigned convictions in its data system, Corrections should complete its cleanup of data that will be transferred into the new system, ensuring that this review includes a detailed evaluation of convictions that have been assigned outdated sentencing information as well as deleting erroneous sentencing information, before it begins using its new data system.	5	†		●
Department of Corrections and Rehabilitation: Improper Overtime Reporting I2010-2, Case I2007-0887 (January 2011)‡	1. Corrections should take appropriate disciplinary actions against the employee and pursue collection efforts for the compensation she did not earn.	4	Will Not Implement		
California Prison Industry Authority: It Can More Effectively Meet Its Goals of Maximizing Inmate Employment, Reducing Recidivism, and Remaining Self-Sufficient 2010-118 (May 2011)	6. As Corrections prepares to move CalParole data into the Strategic Offender Management System (SOMS), it should modify existing employment-related fields and add to SOMS new fields that are currently not available in CalParole so that Corrections can minimize the opportunity for erroneous data entries and make employment data more reliable.	4	December 2015		



STATE AUDITOR'S ASSESSMENT

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Sex Offender Commitment Program: Streamlining the Process for Identifying Potential Sexually Violent Predators Would Reduce Unnecessary or Duplicative Work 2010-116 (July 2011)	3. To eliminate duplicative effort and increase efficiency, Corrections should not make unnecessary referrals to Mental Health. For example, Corrections should better leverage the time and work it already conducts by including in its referral process (1) determining whether the offender committed a predatory offense, (2) reviewing results from any previous screenings and evaluations that Mental Health completed and considering whether the most recent parole violation or offense might alter the previous decision, and (3) using STATIC-99R to assess the risk that an offender will reoffend.	4	Will Not Implement		
	4. To eliminate duplicative effort and increase efficiency, Corrections should not make unnecessary referrals to Mental Health. Corrections and Mental Health should jointly revise the structured screening instrument so that the referral process adheres more closely to the law's intent.	4	Will Not Implement		
Department of Corrections and Rehabilitation: The Benefits of Its Correctional Offender Management Profiling for Alternative Sanctions Program Are Uncertain 2010-124 (September 2011)*	1. To ensure that the State does not spend additional resources on COMPAS while its usefulness is uncertain, Corrections should suspend its use of the COMPAS core and reentry assessments until it has issued regulations and updated its operations manual to define how Corrections' use of COMPAS will affect decision making regarding inmates, such as clarifying how COMPAS results will be considered when sending inmates to different prison facilities, enrolling them in rehabilitative programs to address their criminal risk factors, and developing expectations for those on parole.	4	December 2015		
	2. To ensure that the State does not spend additional resources on COMPAS while its usefulness is uncertain, Corrections should suspend its use of the COMPAS core and reentry assessments until it has demonstrated to the Legislature that it has a plan to measure and report COMPAS's effect on reducing recidivism. Such a plan could consider whether inmates enrolled in a rehabilitative program based on a COMPAS assessment had lower recidivism rates than those provided rehabilitative programming as a result of non-COMPAS factors.	4	Will Not Implement		
	4. Once Corrections resumes its use of COMPAS core and reentry assessments, it should develop practices or procedures to periodically determine whether its staff are using COMPAS core or reentry assessments as intended. Such a process might include performing periodic site visits to corroborate that COMPAS is being used as required.	4	December 2015		
	5. Once Corrections resumes its use of COMPAS core and reentry assessments, it should develop practices or procedures to periodically compare the demand for certain rehabilitative programs, as suggested by a COMPAS core assessment, to the existing capacity to treat such needs.	4	†	●	
California Department of Corrections and Rehabilitation and California Correctional Health Care Services: Both Agencies Wasted State Resources by Improperly Accounting for Leave Taken by Their Employees I2010-1045 (June 2013)*‡	2. Conduct an audit of the leave accounting system during the past three years to identify instances of nonmanagerial, exempt employees working an alternate schedule at an adult correctional facility being charged incorrect amounts of leave for missed days of work.	2	January 2016		



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	4. Adjust current employees' leave balances in the leave accounting system to correct any improper charging of leave identified by the audit.	2	March 2016		
	6. In instances where the audit has determined that an employee's leave balance was mischarged but the employee subsequently departed state service, take appropriate measures to remedy any resulting incorrect compensation of the employee for unused leave upon his or her departure, including by seeking repayment of any amount overpaid to the employee.	2	May 2016		
TRANSPORTATION					
California High-Speed Rail Authority					
High-Speed Rail Authority: It Risks Delays or an Incomplete System Because of Inadequate Planning, Weak Oversight, and Lax Contract Management 2009-106 (April 2010)	1. To ensure that it can respond adequately to funding levels that may vary from its business plan, the Authority should develop and publish alternative funding scenarios that reflect the possibility of reduced or delayed funding from the planned sources. These scenarios should detail the implications of variations in the level or timing of funding on the program and its schedule.	5	†		●
	3. To avert possible legal challenges, the Authority should ensure that the review group adheres to the Meeting Act or seek a formal opinion from the Office of the Attorney General regarding whether the review group is subject to this act.	5	Will Not Implement		
High-Speed Rail Authority Follow-Up: Although the Authority Addressed Some of Our Prior Concerns, Its Funding Situation Has Become Increasingly Risky and the Authority's Weak Oversight Persists 2011-504 (January 2012)	1. To ensure that it can respond adequately to funding levels that may vary from its business plan, the Authority should develop and publish alternative funding scenarios that reflect the possibility of reduced or delayed funding from the planned sources. These scenarios should detail the implications of variations in the level or timing of funding on the program and its schedule.	3	†		●
	3. To avert possible legal challenges, the Authority should ensure that the independent peer review panel adheres to the Bagley-Keene Open Meeting Act or seek a formal opinion from the Office of the Attorney General (attorney general) regarding whether the panel is subject to this act.	3	Will Not Implement		
	7. To add clarification to the first recommendation we made in our prior report that stated, "To ensure that it can respond adequately to funding levels that may vary from its business plan, the Authority should develop and publish alternative funding scenarios that reflect the possibility of reduced or delayed funding from the planned sources. These scenarios should detail the implications of variations in the level or timing of funding on the program and its schedule," the Authority should also present viable alternative funding scenarios for phase one in its entirety that do not assume an increase in the federal funding levels already identified in the 2012 draft business plan. If the Authority does not believe that such alternatives exist, it should publicly disclose this in its 2012 final business plan.	3	†		●

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	9. To ensure that the public and the Legislature are aware of the full cost of the program, the Authority should clearly disclose that the 2012 draft business plan assumes that the State will only be receiving profits for the first two years of operation in 2022 and 2023, and potentially not again until 2060 in exchange for the almost \$11 billion the Authority assumes it will receive from the private sector over a four-year period.	3	†	●	

California Department of Motor Vehicles



Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)*

1. To ensure that programs supported by special plates receive appropriate amounts of revenues due to them, Motor Vehicles should annually collect all fees for special plates that are no longer on a vehicle but are retained by the plate owner.	2	Will Not Implement		
2. Motor Vehicles should ensure that the fees it lists in its application for special plates, as well as any other publications, are supported by the appropriate statutes.	2	†	●	
3. Motor Vehicles should assess the extent to which it has charged fees for special plates that are not consistent with those prescribed in statutes and take appropriate action.	2	†	●	

California Department of Transportation



California Department of Transportation: Its Poor Management of State Route 710 Extension Project Properties Costs the State Millions of Dollars Annually, Yet State Law Limits the Potential Income From Selling the Properties 2011-120 (August 2012)

1. To ensure that it collects fair market rents for the SR 710 properties on the State's behalf, Caltrans should, using the fair market rent determinations for all SR 710 properties it recently prepared and excluding those in its affordable rent program, adjust the tenants' rents to fair market after providing them with proper notice.	3	Unknown		
2. To ensure that it collects fair market rents for the SR 710 properties on the State's behalf, Caltrans should make only limited exceptions to charging fair market rent and document the specific public purpose that is served in any case that it does not charge fair market rent.	3	Unknown		
39. To comply with the 2007 court ruling and the APA until such time as the Legislature may choose to act, Caltrans should establish regulations to govern the sales process for the SR 710 properties affected by the Roberti Bill.	3	December 2015		
40. To pursue alternatives to its management of the SR 710 properties, Caltrans should prepare a cost-benefit analysis to determine if the State would save money by hiring a private vendor to manage the properties. If such savings would occur, Caltrans should seek an exemption under Government Code, Section 19130 (a), to hire a private vendor.	3	Unknown		

NATURAL RESOURCES

California Natural Resources Agency



Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)*


15. To make certain that money from the special plate funds pay only for allowable and supportable activities, Resources should use all appropriate funding sources to pay for any expenses that benefit multiple programs in proportion to the benefits these programs actually receive. Further, it should ensure that its allocation of such expenses to different funds is equitable and supported.	2	Will Not Implement		
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	16. To ensure that the governor and Legislature have sufficient and appropriate information with which to make decisions on the most effective use of environmental fund money, Resources should submit to the governor and Legislature the annual and triennial reports containing the information that state law requires.	2	†	●	
Salton Sea Restoration Fund: The State Has Not Fully Funded a Restoration Plan and the State's Future Mitigation Costs Are Uncertain 2013-101 (November 2013)	7. To ensure that the Legislature has the information necessary to meet the State's restoration goals and to plan for the State's future financial obligations related to mitigation, the Resources Agency should work with Fish and Wildlife and Water Resources to do the following: <ul style="list-style-type: none"> Meet with the Legislature regularly to provide updates on the status of its restoration efforts and the feasibility study to ensure that the Legislature has the information necessary to make funding and other informed decisions. 	1	†	●	
	8. To ensure that the Legislature has the information necessary to meet the State's restoration goals and to plan for the State's future financial obligations related to mitigation, the Resources Agency should work with Fish and Wildlife and Water Resources to do the following: <ul style="list-style-type: none"> Develop an estimate of the costs, adjusted for inflation, that the State may incur for fulfilling its financial obligations related to mitigation under the QSA. The Resources Agency should include this information in the feasibility study so the Legislature is fully aware of the estimated costs and timing of the State's future financial obligations. 	1	†		●

California Department of Parks and Recreation




Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)*	14. To make certain that money from the special plate funds pay only for allowable and supportable activities, Parks and Recreation should ensure that environmental fund money budgeted to its offices is supported by the proportion of the offices' activities that state law allows.	2	†	●	
Department of Parks and Recreation: Flaws in Its Budget Allocation Processes Hinder Its Ability to Effectively Manage the Park System 2012-121.2 (September 2013)*	2. To reduce duplicate expenditure tracking and increase the effectiveness of its budget process, the department should develop procedures requiring the districts to prepare and submit spending plans and to periodically submit their total expenditures after reconciling them with the FTS. The procedures should specify how often districts should provide this information to the department to ensure that the budget office and park management can appropriately oversee the districts' budgets and spending.	2	†	●	
	4. To ensure that it can comply with state law in the event that it must close parks or reduce park services in the future, the department should improve its methodology for developing individual park unit budgets and determining and tracking park-level costs. Specifically, the department should develop specific time frames and deliverables for the completion of phases two and three of its plan. These time frames should include specific completion dates for each key component of the phases.	2	†	●	

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	6. To ensure that it can comply with state law in the event that it must close parks or reduce park services in the future, the department should improve its methodology for developing individual park unit budgets and determining and tracking park-level costs. Specifically, the department should determine how it will define service levels and measure whether those levels are being met so it can provide budgets for each park unit, as phase three of its process requires.	2	†	●	●
	8. To prevent unauthorized leave buyback transactions, the department should provide training by December 2013 to all department managers and personnel staff who might be involved in leave buyback transactions to ensure that they understand the State's requirements regarding leave buybacks.	2	†	●	●
	11. To prevent unauthorized leave buyback transactions, the department should limit access for keying transactions to the payroll system only to authorized personnel staff.	2	†	●	●
	15. To improve the effectiveness of the EPRC, the department should establish a process by March 2014 through which the director's office provides formal direction to the EPRC regarding staffing priorities.	2	†	●	●
California Science Center					
 High Risk Update: State Agencies Credited Their Employees With Millions of Dollars Worth of Unearned Leave 2012-603 (August 2014)*	12. By February 2015 the Science Center should provide training to all of its personnel specialists on the number of leave hours employees earn for working on holidays.	1	Unknown		
California State Lands Commission					
State Lands Commission: Because It Has Not Managed Public Lands Effectively, the State Has Lost Millions in Revenue for the General Fund 2010-125 (August 2011)*	1. When the commission determines that it will pursue delinquent lessees itself, it should use a collection agency or a program such as the Franchise Tax Board's Interagency Intercept Collections Program.	4	Will Not Implement		
	2. To ensure that it receives rent from the lessee that reflects the approximate value for the State's property at those times when a lessee disputes a modification to the rental amount after the commission exercises its right to perform a rent review or because the lease expired, the commission should include in its lease agreements a provision that requires lessees to pay the commission's proposed increased rental amount, which would be deposited into an account within the Special Deposit Fund. The increased rental amounts deposited, plus the corresponding interest accrued in the account, should then be liquidated in accordance with the amount agreed to in the final lease agreement.	4	Will Not Implement		
	21. To ensure that it manages delinquent leases in an effective and timely manner and collects all the amounts owed to it, the commission should develop and adhere to policies and procedures that incorporate the administrative manual's guidance, including the steps staff should take when a lessee is delinquent, time standards for performing those steps, and a process for consistently tracking the status of delinquent leases between divisions.	2	†	●	

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	24. To ensure that as few leases as possible go into holdover, the commission should consistently assess the 25 percent penalty on expired leases.	2	Unknown		
Department of Water Resources					
 General Obligation Bonds: The Departments of Water Resources and Finance Should Do More to Improve Their Oversight of Bond Expenditures 2010-117 (May 2011)	4. To provide the public with accurate and complete information on the bond-funded projects it administers, Water Resources should develop and consistently use a formalized, documented review process that will provide greater assurance that project information posted to the Bond Accountability Web site is regularly updated and contains accurate information.	4	Will Not Implement		
ENVIRONMENTAL PROTECTION					
Department of Resources Recycling and Recovery					
Department of Resources Recycling and Recovery: Deficiencies in Forecasting and Ineffective Management Have Hindered the Beverage Container Recycling Program 2010-101 (June 2010)	4. The department should weave benchmarks, coupled with metrics to measure the quality of its activities, into the strategic plan for the beverage program to allow it to better measure progress in meeting goals.	5	December 2015		
	5. The department should ensure that the strategic plan incorporates all relevant activities of the beverage program.	5	December 2015		
	19. To improve oversight of grants and ensure that the intended value is received from the grant funds it awards, the department should implement policies to ensure that cities and counties spend grant funds for recycling purposes by requiring periodic reporting of expenses or reporting of how funds were used after the grant ends.	2	December 2017		
State Water Resources Control Board					
State Water Resources Control Board: It Should Ensure a More Consistent Administration of the Water Quality Certification Program 2012-120 (June 2013)	6. When regional water boards include staff enforcement costs in the penalty actions they issue, the state water board should require that they use a systematic method for tracking the hours staff spend on enforcement activities related to penalty actions and maintain documentary support for these staff enforcement cost calculations.	2	March 2015		
	7. If regional water boards continue to include staff enforcement costs in the penalty actions they issue, the state water board should revise its staff cost rate to reflect actual staff salaries and overhead cost for the certification program.	2	March 2015		
Department of Toxic Substances Control					
California Department of Toxic Substances Control: Its Lack of Diligence in Cost Recovery Has Contributed to Millions in Unbilled and Uncollected Costs 2013-122 (August 2014)*	8. To ensure it loads only accurate billing data into FISCal, the department should continue evaluating projects with outstanding costs in its billing system to meet the July 2015 implementation date.	1	Unknown		
BUSINESS, CONSUMER SERVICES, AND HOUSING					
Department of Consumer Affairs					
 State Athletic Commission: Its Ongoing Administrative Struggles Call Its Future Into Question 2012-117 (March 2013)*	16. To ensure that all designated parties complete statements of economic interests as the law requires, Consumer Affairs should improve its policies and procedures to ensure that it identifies any incomplete statements and promptly notifies the Fair Political Practices Commission when necessary.	2	December 2015		


STATE AUDITOR'S ASSESSMENT

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Physical Therapy Board of California					
Physical Therapy Board of California: Although It Can Make Improvements, It Generally Processes Complaints and Monitors Conflict-of-Interest Requirements Appropriately 2011-119 (June 2012)*	1. The physical therapy board should explore the feasibility of establishing a state position to perform the duties of its current in-house consultant at a reduced cost.	3	†		●
Bureau for Private Postsecondary Education					
Bureau for Private Postsecondary Education: It Has Consistently Failed to Meet Its Responsibility to Protect the Public's Interests 2013-045 (March 2014)*	10. To comply with state law and to ensure that it effectively manages its inspections of institutions, the bureau should prioritize its announced and unannounced inspections to focus on those institutions that have a higher risk of noncompliance.	1	December 2016		
California State Athletic Commission					
 State Athletic Commission: Its Ongoing Administrative Struggles Call Its Future Into Question 2012-117 (March 2013)*	2. To ensure its future financial stability, the commission should work with Consumer Affairs to establish a long-term financial plan that contains the following: <ul style="list-style-type: none"> • A reasonable annual budget with an accurate forecast of planned expenditures. The commission should determine this budget based in part on its ability or inability to meet the expenditure limitations stipulated in the solvency plan. • The number of inspectors necessary to regulate each type of event. In establishing this number, the commission should take into account the varying size and complexity of the events. It should also determine the cost for each inspector to regulate an event. • An estimate of its costs to regulate different types of events. To arrive at a reasonable estimate, the commission will need to track at least six months of actual expenditures. • The number of staff necessary to perform all of the commission's necessary functions. The commission will need to conduct a workload analysis as soon as possible to determine how many staff it requires and adjust its planned expenditures accordingly. • Funds for athletic inspectors' training that are sufficient to meet the requirement that inspectors receive training within six months of an event that they are scheduled to work. • Strategies to increase revenue. The commission may need to conduct analyses to determine whether the opportunities it is currently considering are legally permissible and fiscally prudent. If so, the commission should take steps to implement those strategies, including seeking any necessary legislative changes. 	2	October 2015		
	7. To ensure that it adequately tracks critical information related to its basic functions and mission, the commission should work with Consumer Affairs to ensure that the new online program will meet its needs and requirements. Once the program is in place, the commission should use it as its central means for tracking its operations.	2	Unknown		

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	9. To ensure that it accurately collects revenue, the commission should calculate the pension assessment by counting all the complimentary tickets issued, except for working complimentary tickets, not merely the complimentary tickets that are redeemed. If the commission does not agree that it should calculate the pension assessment by counting all the complimentary tickets issued, it should seek a change in its regulations to calculate the fee based only on the number of complimentary tickets redeemed.	2	Will Not Implement		
	22. The commission needs to establish regulations that describe its process for determining its ticket assessment for the neurological account so that it avoids the use of underground regulations.	2	November 2016		
	25. To operate the pension plan effectively and maximize boxers' benefits, the commission should create policies and procedures for its administration to ensure that it transfers funds on a regular basis from the pension fund's state account into its investment account.	2	December 2015		
	28. To comply with state law governing the pension plan, the commission needs to, after it has an accurate and complete listing of all licensed athletes and box office information by event type, conduct the analysis to determine the feasibility of expanding the pension plan to cover all athletes and report the results to the Legislature.	2	October 2016		

LABOR AND WORKFORCE DEVELOPMENT






Employment Development Department

 <p>Employment Development Department: Its Unemployment Program Has Struggled to Effectively Serve California's Unemployed in the Face of Significant Workload and Fiscal Challenges 2010-112 (March 2011)*</p>	4. As part of an overall strategy to limit the number of calls it receives while still providing timely and effective customer service, the department should use existing data and additional data from the new phone system to gain a better understanding of why people request to speak to an agent. Using this information, the department should further develop strategies and measurable goals related to achieving a reduction in call volumes. For example, to ensure that virtually all calls are able to gain access to the voice response portion of its new phone system, the department should monitor the volume of blocked call attempts and work with its phone system vendor if necessary to increase the system's capacity.	4	Summer 2016		
	5. To evaluate the effectiveness of its other efforts to provide services to claimants in ways that do not require them to speak to agents, such as Web-Cert and Tele-Cert, the department should periodically summarize and assess the more robust management information available under its new phone system.	4	Summer 2016		
<p>Federal Workforce Investment Act: More Effective State Planning and Oversight Is Necessary to Better Help California's Job Seekers Find Employment 2011-111 (March 2012)</p>	4. To assist the state board and other workforce investment partners in the development and implementation of state-specific performance measures, EDD should ensure that it works with the state board to develop procedures for approving the addition of data elements to its Web-based system and for the exchange of data between EDD and the state board.	3	Spring 2017		

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Employment Development Department: It Needs to Address Data Issues to Better Evaluate and Improve the Performance of Its Employment Programs for Veterans 2013-102 (October 2013)*	5. To identify ways to better serve veterans in California, the department should assess the success or struggles of veterans within demographic categories in finding employment, such as age, race, or educational attainment, by comparing veterans' performance to that of nonveterans in the same demographic categories and across demographic categories and use this analysis to determine whether specific populations of veterans could be better served through more targeted efforts and to identify best practices for improving employment outcomes for these specific populations. Further, the department should provide the results of this analysis annually, beginning in 2014, to stakeholders, including local workforce agencies, the state workforce board, the interagency council, the Legislature, and the public.	2	December 2015		
	7. To better optimize its leadership role in the interagency council's employment workgroup, the department should ensure that the employment workgroup develops a timeline for completing its action items and develops a process for measuring its success in improving employment outcomes for veterans. Specifically, the department should take the lead for establishing a time frame for evaluating tools to help assess and translate military skills into finding civilian jobs and establishing a transition assistance program for veterans.	2	Will Not Implement		
Employment Development Department: It Should Improve Its Efforts to Minimize Avoidable Appeals of Its Eligibility Determinations for Unemployment Insurance Benefits 2014-101 (August 2014)	1. To reduce the number of its determinations that are overturned on appeal, the Employment Development Department (EDD) should do the following: Change its practices to ensure that its staff have demonstrated that all of the necessary elements of a false statement are adequately supported before disqualifying a claimant for unemployment benefits or assessing the associated 30 percent penalty on that basis. To do this, EDD should update its training to further emphasize that false statement disqualifications, especially those resulting from wage reporting, cannot be assessed unless all of the elements are present.	1	Mid-2016		
	2. To reduce the number of its determinations that are overturned on appeal, EDD should do the following: Revise its Web site and the materials that accompany the continued claim form to provide specific instructions to claimants on how to avoid common errors that claimants make when reporting wages, such as the error of applying some wages to the incorrect week.	1	December 2015		
	3. To reduce the number of its determinations that are overturned on appeal, EDD should do the following: Ensure that determinations are supported by sufficient fact-finding and relevant evidence by increasing the required number of attempts to reach claimants by telephone or e-mail before making a determination.	1	September 2015		
	4. To reduce the number of its determinations that are overturned on appeal, EDD should do the following: Allow additional time for its staff to process misconduct and voluntary quit cases, especially those that involve complex issues.	1	December 2015		

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				AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	5. To reduce the number of its determinations that are overturned on appeal, EDD should do the following: Improve its due diligence during the pre-appeal review process by considering appellants' reasons for appealing and by contacting claimants, employers, and third parties when necessary to obtain clarifying information that could result in a redetermination, which could eliminate or reduce the need for some appeals board hearings.	1	June 2016		
	6. To reduce the number of its determinations that are overturned on appeal, EDD should do the following: Identify those types of appeals that could be most influenced by EDD staff attendance at the appeal hearing, and analyze the feasibility and cost-effectiveness of participating in those hearings by telephone.	1	March 2016		
	8. To identify and correct any policies, procedures, or practices that may be contributing to avoidable appeals filed by claimants and employers and thereby provide eligible claimants with unemployment benefits in a timelier manner, EDD should do the following: Using the appeals board's data from fiscal year 2013-14, EDD should identify the legal issues where its determinations are most frequently overturned, and use these data to establish initial performance benchmarks. In addition, similar to the review that EDD's audit and evaluation division performed in 2012, EDD should then review samples of its overturned determinations and the appeals board's decisions on these legal issues to identify trends in the reasons the appeals board cites for overturning EDD's determinations. With this information, EDD should review its policies, practices, and training related to these areas and identify and correct any weaknesses that may be contributing to the overturning of determinations. By April 1, 2015, EDD should report to the Legislature on the results of this review and any changes it plans to make to its determination process.	1	June 2016		
	9. To identify and correct any policies, procedures, or practices that may be contributing to avoidable appeals filed by claimants and employers and thereby provide eligible claimants with unemployment benefits in a timelier manner, EDD should do the following: EDD should use the semiannual data that the appeals board provides to determine whether changes it makes to its process result in reductions in the percentage of its determinations that are overturned on appeal. EDD should also review these data to determine whether it needs to conduct additional reviews of its determinations and the appeals board's decisions to identify additional opportunities for improvement. EDD should report these results to the Legislature annually.	1	Late 2016		

STATE AUDITOR'S ASSESSMENT

TITLE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION 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
California Workforce Development Board §§					
 Federal Workforce Investment Act: More Effective State Planning and Oversight Is Necessary to Better Help California's Job Seekers Find Employment 2011-111 (March 2012)	2. To assist the governor in the development, oversight, and continuous improvement of California's workforce investment system, the state board should collaborate with state and local workforce investment partners to promptly develop and implement a strategic workforce plan as state law requires. The strategic plan should include, at a minimum, the following elements: clear roles and responsibilities pertaining to the state board, EDD, and other state and local workforce partners; clear definitions for terminology used in the strategic plan, such as quality services; performance measures that are specific to California for evaluating the efficiency and effectiveness of WIA-funded programs and activities; and procedures for approving the addition of data elements to EDD's Web-based system and for the exchange of data between EDD and the state board to facilitate the development and implementation of performance measures that are specific to California.	3	July 2016		
GOVERNMENT OPERATIONS					
Department of General Services					
 Department of General Services: The Division of the State Architect Lacks Enforcement Authority and Has Weak Oversight Procedures, Increasing the Risk That School Construction Projects May Be Unsafe 2011-116.1 (December 2011)	1. To ensure public safety and provide public assurance that school districts construct projects in accordance with approved plans, the department, in conjunction with the division, should pursue legislative changes to the Field Act that would prohibit occupancy in cases in which the division has identified significant safety concerns.	3	Will Not Implement		
 California Department of Transportation: Its Poor Management of State Route 710 Extension Project Properties Costs the State Millions of Dollars Annually, Yet State Law Limits the Potential Income From Selling the Properties 2011-120 (August 2012)	37. To ensure that the construction unit complies with the State's procurement laws and policies, General Services should continue its efforts to implement regulations that govern the small business certification process related to defining and enforcing violations of commercially useful function requirements.	3	December 2016		
 State Board of Equalization Building: Despite Ongoing Health and Safety Concerns, the State Has Not Thoroughly Analyzed the Costs and Benefits of Relocating Employees 2014-108 (September 2014)	5. To ensure that resources are spent wisely, General Services should seek the funding and approval needed to analyze whether keeping or selling the BOE building would be in the State's best financial interest. As part of that analysis, General Services should conduct, or contract for, appraisals to assess the value of the building with and without the repairs to determine whether making the repairs is in the best interest of the State. If continued ownership of the building appears to be prudent, General Services should evaluate potential productive uses for the building should BOE move to a new facility. General Services should report the results of its analysis to the Legislature no later than September 2015.	1	February 2016		
California Department of Human Resources					
 High Risk Update: State Agencies Credited Their Employees With Millions of Dollars Worth of Unearned Leave 2012-603 (August 2014)	2. To correct the erroneous leave hours we identified in our analysis of the leave accounting system, CalHR should work with the state controller and all state agencies under its authority to review and take the appropriate action to correct the errors by January 2015.	1	†	●	

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	7. To ensure that state agencies accurately account for their employees' leave benefits, CalHR should consolidate guidance by January 2015 regarding the appropriate amount of leave that employees should earn each month and provide these criteria to the state controller to use when developing the leave accounting system's monthly exception reports. For example, CalHR should identify the number of holiday credit hours that employees covered by each collective bargaining agreement should receive for working on a holiday.	1	August 2016		
	9. To ensure that state agencies accurately account for their employees' leave benefits, CalHR should establish general parameters and issue guidance to state agencies by January 2015 on how to account for the leave hours for employees who work alternate work week schedules.	1	August 2016		
	10. To ensure that state agencies accurately account for their employees' leave benefits, CalHR should provide additional guidance to state agencies by January 2015 on interpreting the provisions of the collective bargaining agreements related to the amount of leave employees earn. For example, CalHR could provide scenarios to illustrate the number of hours employees should earn under common circumstances.	1	August 2016		

GENERAL GOVERNMENT

Department of Finance



General Obligation Bonds: The Departments of Water Resources and Finance Should Do More to Improve Their Oversight of Bond Expenditures 2010-117 (May 2011)

	1. To enhance the value of the Bond Accountability Web site, Finance should require administering agencies to provide information about the actual amounts of bond funds spent on posted projects at least semiannually.	4	Will Not Implement		
	2. To enhance the value of the Bond Accountability Web site, Finance should develop a tracking and review process to periodically assess the completeness of the project information posted to the Web site. Such a process should include a review of whether state agencies are describing, in terms the public can easily understand, the expected or realized benefits of bond-funded projects.	4	Will Not Implement		

California Public Utilities Commission


California Public Utilities Commission: Despite Administrative Weaknesses, It Has Generally Awarded Compensation to Intervenor in Accordance With State Law 2012-118 (July 2013)

	2. The commission should determine the cause of its lack of compliance with state law requiring it to issue award decisions within 75 days of the date an intervenor submits a compensation claim, and it should determine what actions to take to rectify the problem. The commission should ensure that it has sufficient information, such as detailed tracking information regarding claims, to identify where in the process delays are occurring. If the commission determines that the current 75-day statutory period is unreasonable, it should seek a change in state law.	2 ^{III}	†		●
	5. To comply fully with state law, the commission should conduct a comprehensive market rate study and update it periodically.	2	Unknown		



STATE AUDITOR'S ASSESSMENT

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California Public Utilities Commission: Improved Monitoring of Balancing Accounts Would Better Ensure That Utility Rates Are Fair and Reasonable 2013-109 (March 2014)	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.	1	January 2021		
California Public Utilities Commission: It Fails to Adequately Ensure Consumers' Transportation Safety and Does Not Appropriately Collect and Spend Fees From Passenger Carriers 2013-130 (June 2014)*	2. To ensure that it resolves complaints against passenger carriers in a timely manner, the commission should establish a method for prioritizing complaints and it should implement a policy specifying the maximum amount of time between the receipt of a complaint and the completion of the subsequent investigation. Further, the commission should require branch management to monitor and report regularly on its performance in meeting that policy.	1	December 2015		
	6. To ensure that the branch conducts thorough investigations of passenger carriers, the commission should implement a formal training program to ensure that all investigators have adequate knowledge and skills related to regulating passenger carriers.	1	December 2015		
	7. To better ensure passenger carrier and public safety, the commission should create a system to determine when a carrier merits a penalty and what the magnitude of the penalty should be. In addition, to be an effective deterrent, the amount of such penalties should be more consistent with what state law permits.	1	December 2015		
	8. The commission should require staff to examine and formally report on the feasibility of impounding the vehicles of passenger carriers that refuse to comply with commission orders or that refuse to pay citation penalties and also on the feasibility of making use of the Tax Board's program for intercepting income tax refunds, lottery winnings, and unclaimed property payments to collect unpaid citation penalties.	1	December 2015		
	9. To ensure that passenger carriers submit accurate fee payments, the commission should require its fiscal staff to implement a process to verify passenger carrier fee payments and associated revenue.	1	November 2015		
	10. To ensure that it complies with state law and uses passenger carrier fees appropriately, the commission should implement a process to ensure that passenger carrier fee revenues more closely match related enforcement costs.	1	December 2015		
	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.	1	Will Not Implement		


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	13. To strengthen its leadership and ensure passenger carrier and public safety, the branch should produce a draft strategic plan by December 31, 2014, with a final strategic plan completed as the commission specifies. The strategic plan should include goals for the program; strategies for achieving those goals, including strategies for staff development and training; and performance measures to assess goal achievement.	1	December 2015		
Office of Ratepayer Advocates					
 California Public Utilities Commission: Improved Monitoring of Balancing Accounts Would Better Ensure That Utility Rates Are Fair and Reasonable 2013-109 (March 2014)	7. To further its mission to obtain the lowest possible rates for reliable and safe utility service for ratepayers through its reviews of balancing accounts, Ratepayer Advocates should use the commission's list of balancing accounts to guide its selection of the number, size, and type of balancing accounts to review so that its review coverage is more proportional across all utilities.	1	Will Not Implement		
	8. 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 document the method used for its selection of balancing accounts to review.	1	†	●	
California Department of Veterans Affairs					
California Department of Veterans Affairs: It Has Initiated Plans to Serve Veterans Better and More Cost-Efficiently, but Further Improvements Are Needed 2012-119 (May 2013)	2. To ensure that it maximizes its ability to generate revenue at all the veterans homes and better cover the costs of providing care to its members, CalVet should analyze its cost-recovery model, including an evaluation of the state laws that limit the amount of revenue that CalVet can collect for the care it provides to its members at the veterans homes.	2	January 2016		
	5. To better utilize unused space at the veterans homes, and to serve more veterans within legal restrictions, CalVet should use the information in the Yountville veterans home master plan to develop a plan for using unused space at that home to generate revenue and/or serve more veterans.	2	December 2014		
	11. To ensure it is maximizing its ability to serve veterans in the State's veterans homes, CalVet should follow through with its plan to assess the bed capacity of the homes for veterans' needs after the homes in Fresno and Redding are licensed, to determine the most appropriate number of beds for the different levels of care offered at each home.	2	September 2016		
	14. To ensure that it is providing the highest quality of services to veterans, CalVet should improve its tracking system policy by developing oversight controls so that the system is used consistently by all of the veterans homes.	2	November 2015		
	15. To allow for public input and to prevent any legal challenges that its policy of capping members' fees, its \$165 monthly income-retention policy for members, and its age and admission policy are unenforceable underground regulations, CalVet should adopt these policies as regulations in accordance with the Administrative Procedure Act.	2	October 2016		

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	16. To more effectively and efficiently meet state purchasing and procurement requirements, CalVet should analyze its current purchasing model to ensure that it is the most efficient and cost-effective to use when purchasing non-IT goods and services for the veterans homes.	2	December 2016		
	17. To more effectively and efficiently meet state purchasing and procurement requirements, CalVet should continue implementing quality assurance policies to strengthen its oversight of its purchasing practices, including conducting on-site reviews of the purchasing practices of the veterans homes.	2	December 2016		
California Department of Veterans Affairs: Wastefulness, Failure to Comply With State Contracting Requirements, and Inexcusable Neglect of Duty I2011-0837 (October 2013)‡	1. For all contracts that involve recreation fund moneys or involve recreation fund enterprises, as a best practice, institute policies that require the contracts be awarded and administered in a manner consistent with the policies and procedures set forth in the State Administrative Manual and the State Contracting Manual.	2	December 2015		
	3. For all contracts that involve recreation fund moneys or involve recreation fund enterprises, institute policies that require the contracts to be reviewed and approved by the secretary of Veterans Affairs, or upon delegation of the authority to do so, by a deputy secretary, prior to the contracts being executed.	2	December 2015		
	4. Institute a policy that requires all payments of recreation fund moneys to a person or business in the amount of \$5,000 or more during a fiscal year and any contract involving recreation fund enterprises be presented to the recreation fund advisory board (now known as the Morale, Welfare, and Recreation Committee) at a public meeting for an advisory vote prior to the payment being made.	2	Unknown		
	5. Institute a policy that requires any expenditure of recreation fund moneys to a person or business in the amount of \$5,000 or more during a fiscal year be listed as a separate line item in the budget of the recreation fund as presented to the secretary for approval.	2	Unknown		
	7. Consider legislation to establish increased statutory controls over the management of the recreation fund maintained by each of the veterans homes to require that the funds be managed by the secretary of Veterans Affairs, in consultation with the administrator of each home, and be managed in a manner that is transparent to the public, takes into account the feelings of veterans, is consistent with the mission of the veterans homes, and is fiscally prudent.	2	Unknown		

LEGISLATIVE, JUDICIAL, AND EXECUTIVE

California Office of Emergency Services##

California's Mutual Aid System: The California Emergency Management Agency Should Administer the Reimbursement Process More Effectively 2011-103 (January 2012)	1. To make certain that emergency response agencies receive reimbursements on time, Cal EMA should establish procedures to ensure that paying entities do not delay reimbursements.	3	Unknown		
	4. To make certain that local agencies calculate correctly their average actual hourly rates, Cal EMA should audit a sample of invoices each year and include in the review an analysis of the accuracy of the local agencies' average actual hourly rates reported in the agencies' salary surveys.	3	December 2016		

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	5. To make certain that local agencies calculate correctly their average actual hourly rates, if Cal EMA determines that the local agencies' rates are incorrect, it should advise the agencies to recalculate the rates reported in their salary survey. Local agencies that fail to submit accurate average actual hourly rates should be subject to the base rates.	3	December 2016		
	7. If FEMA determines that the calculations and claims identified in the Office of Inspector General's audit report were erroneous, Cal EMA should modify the time sheets to track the actual hours that the responding agency works as well as the dates and times that the agency committed to the incident and returned from the incident.	3	Unknown		
	8. If FEMA determines that the calculations and claims identified in the Office of Inspector General's audit report were erroneous, Cal EMA should ensure that the replacement for its current invoicing system can calculate the maximum number of reimbursable personnel hours under both FEMA's policy and the CFAA.	3	Unknown		
	11. To make certain that money from the special plate funds pay only for allowable and supportable activities, Cal EMA should maintain documentation to support its charges to the antiterrorism fund. For example, it should ensure that employees submit signed time reports to support the time they spend on antiterrorism-related activities.	2	†	●	
 Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)*					
California Department of Justice					
Armed Persons With Mental Illness: Insufficient Outreach From the Department of Justice and Poor Reporting From Superior Courts Limit the Identification of Armed Persons With Mental Illness 2013-103 (October 2013)	23. To reduce the risk that it may not identify an armed prohibited person, Justice should revise its electronic matching process to use all personal identifying numbers available in its databases.	2	Unknown		
	24. To ensure that timely information is available for its efforts to identify armed prohibited persons and confiscate their firearms, Justice should manage staff priorities to meet both its statutory deadline for firearms background checks and its internal deadline for initially reviewing potential prohibited persons. Justice should report annually to the Legislature about the backlog of unreviewed potential prohibited persons and what factors have prohibited it from efficiently reviewing these persons.	2	March 2016		
	28. To ensure that it meets its goal of eliminating the historical backlog of reviewing firearms owners by the end of 2016, Justice should manage its staff resources to continually address the backlog, and should notify the Legislature if it believes that it will not be able to fully process this backlog by its goal date. To help guide this effort, Justice should establish benchmarks that will indicate whether it is on track to meet its goal.	2	December 2016		
	33. Justice should update and maintain its system documentation for the mental health and APPS databases to ensure that it can efficiently and effectively address modifications and questions about these databases.	2	†	●	

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	34. To ensure that it fully supports its decision to apply federal prohibition terms to individuals, Justice should review all applicable federal and state laws and continue to seek clarification from the ATF and any other appropriate federal agencies to determine whether California's firearms restoration process meets federal criteria and, if not, why it does not. Justice should issue a report to the Legislature, within one year, detailing the results of its review and, if applicable, communicate why California's restoration process does not meet federal criteria and the impact that it has on prohibited persons who live in California.	2	†		●
Sexual Assault Evidence Kits: Although Testing All Kits Could Benefit Sexual Assault Investigations, the Extent of the Benefits Is Unknown 2014-109 (October 2014)	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.	1	†		●
California Secretary of State					
Office of the Secretary of State: It Must Do More to Ensure Funds Provided Under the Federal Help America Vote Act Are Spent Effectively 2012-112 (August 2013)	4. To enhance the value of the HAVA spending plan as a transparency and accountability tool for the Legislature, the Office should make the following modifications to its annual HAVA spending plan: <ul style="list-style-type: none"> • Clearly state the methodology used to report prior HAVA expenditures in the HAVA spending plan. Such a methodology should use the financial information contained in its accounting system. • Reconcile the prior HAVA expenditures with the year-end financial reports the Office provides to the California State Controller's Office. • Present prior HAVA expenditures by activity and by specific appropriation. 	2	Will Not Implement		
	5. To ensure the State complies with the NVRA, the Office should take all necessary steps, including seeking any necessary legislative changes, and work with the DMV to modify the driver's license application so that it may simultaneously serve as a form for voter registration.	2	Will Not Implement		
State Board of Equalization					
State Board of Equalization Building: Despite Ongoing Health and Safety Concerns, the State Has Not Thoroughly Analyzed the Costs and Benefits of Relocating Employees 2014-108 (September 2014)	1. To more clearly demonstrate its case for a new facility, BOE should ensure that it has a supportable rationale for the assumptions underlying its analysis of the costs and benefits of moving to a new consolidated facility.	1	Unknown		
	2. To more clearly demonstrate its case for a new facility, BOE should continue its plans to conduct a study to identify inefficiencies in its current spatial configuration and how its operations could improve with a new consolidated facility.	1	Unknown		



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	3. To more clearly demonstrate its case for a new facility, BOE should incorporate staffing growth into its analysis of costs and benefits, using projections based on long-term historical data.	1	Unknown		
	4. To ensure that it can accurately estimate any shifts in worker productivity and state revenue, BOE should strengthen its current methodology by analyzing the productivity and revenue collection of its employees and by monitoring those metrics at least semiannually. Additionally, BOE should support its methodology with documentation.	1	Unknown		

California State Controller's Office



High Risk Update: State Agencies Credited Their Employees With Millions of Dollars Worth of Unearned Leave
2012-603 (August 2014)

	4. To improve the accuracy of information in the leave accounting system and to ensure that agencies do not improperly credit employees with leave in the future, the state controller should implement additional controls by June 2015 to prevent the leave accounting system from processing the types of inappropriate transactions we identified in our statewide electronic analysis. For example, it could develop cost-effective controls in the leave accounting system that would prevent employees from receiving annual leave and sick leave during the same pay period.	1	Summer 2017		
	6. To improve the accuracy of information in the leave accounting system and to ensure that agencies do not improperly credit employees with leave in the future, the state controller should, using criteria provided by CalHR, develop monthly exception reports that identify transactions in the leave accounting system that are inconsistent with the guidelines established in state law and collective bargaining agreements, such as instances in which state employees receive too many personal holidays or too much holiday credit. By June 2015 begin providing each state agency's human resources management with the transactions identified in the exception reports for review and correction as necessary.	1	Fall 2015		

Superior Court of California, County of Sacramento

Sacramento and Marin Superior Courts: Both Courts Need to Ensure That Family Court Appointees Have Necessary Qualifications, Improve Administrative Policies and Procedures, and Comply With Laws and Rules
2009-109 (January 2011)

	6. To make certain that the FCS evaluators are qualified, the Sacramento family court should develop processes to ensure that it signs all FCS evaluator declarations of qualifications annually.	4	Will Not Implement		
	7. To make certain that the FCS evaluators are qualified, the Sacramento family court should ensure that its unlicensed FCS evaluators complete the licensing portion of the annual declarations of qualifications.	4	Will Not Implement		
	8. To make certain that the FCS evaluators are qualified, the Sacramento family court should identify the training each of the FCS evaluators need to satisfy the court rules' requirements and ensure that they attend the trainings.	4	Will Not Implement		
	10. To make certain that the FCS evaluators are qualified, the Sacramento family court should develop processes to ensure that evaluator declarations of qualifications include all relevant information, such as the evaluator's experience.	4	Will Not Implement		

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	12. To make certain that the FCS evaluators are qualified, the Sacramento family court should take all reasonable steps to ensure its FCS evaluators meet the minimum qualifications and training requirements before assigning them to any future Family Code Section 3111 evaluations. If necessary, and as soon as reasonably possible, the court should require the FCS evaluators to take additional education or training courses to compensate for the minimum qualifications and training requirements that were not met.	4	Will Not Implement		
	16. To verify that its private mediator and evaluator panel members meet the minimum qualifications and training requirements before appointment, the Sacramento family court should obtain any missing applications and training records for private mediators and evaluators on its current panel list before appointing them to future cases.	4	Will Not Implement		
	20. To verify that its private mediator and evaluator panel members meet the minimum qualifications and training requirements before appointment, the Sacramento family court should reinstate its local rules for private mediators and evaluators to provide a minimum of three references, and for private evaluators to provide a statement that they have read the court's evaluator guidelines.	4	Will Not Implement		
	23. To make sure that the minor's counsel it appoints meet the additional standards required by the superior court's local rules, the Sacramento family court should obtain any missing applications for minor's counsel before appointing them to any future cases.	4	Will Not Implement		
	42. To strengthen its accounting process for California Family Code Section 3111 evaluations, the Sacramento Superior Court should update its accounting procedures related to billing FCS evaluation costs to include steps for verifying the mathematical accuracy of the FCS summary and the proper allocation of costs between the parties.	4	Will Not Implement		

* Other recommendations pertaining to this audit, which have been fully implemented, can be found in Table 3.

† Contrary to the California State Auditor's (state auditor) determination, the auditee believes it has fully implemented the recommendation.

‡ Before publishing a report of an investigation, the state auditor provides the head of each department or 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 investigative reports for the cases published in I2012-1 were provided to the involved departments and agencies in October 2012. In October 2010 we provided case I2007-0887 to the involved, and department and in May and August 2013 we provided cases I2010-1045 and I2011-0837 to the involved departments. Cases I2007-0887, I2010-1045, and I2011-0837 were provided to the involved departments and agencies in October 2010, May 2013, and August 2013, respectively.

§ We are currently reviewing these recommendations as part of a follow-up audit estimated to be released in February 2016.

|| This audit concerns Every Woman Counts, a program that was transferred from Public Health to Health Care Services effective July 1, 2012.

The auditee did not provide a one-year or annual response for these recommendations. Therefore, we use the status of these recommendations as of the auditee's six-month response.

** In June 2015 we published a follow-up report that provides an update on the issues and unimplemented recommendations from the original report. To view the follow-up report and the status of our recommendations, visit www.auditor.ca.gov and search for Report 2015-503.

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



‡‡ Prison Health Care Services became California Correctional Health Care Services effective July 5, 2011.





§§ As of July 14, 2015, the California Workforce Investment Board became the California Workforce Development Board.





||| The status of this recommendation changed from fully implemented to not fully implemented as a result of information received subsequent to our evaluation of the recommendation in October 2014.


As of July 1, 2013, the California Emergency Management Agency became the California Office of Emergency Services.

Table 3
Recommendations More Than One Year Old That Were Fully Implemented Since Last Year's Report or the Entities' One-Year Responses
(Reports Issued Between November 2008 and October 2014)


TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
K THRU 12 EDUCATION			
Department of Education			
High School Graduation and Dropout Data: California's New Database May Enable the State to Better Serve Its High School Students Who Are at Risk of Dropping Out 2011-117 (March 2012)	3. To improve the utility of CALPADS and fulfill the legislative intent of the system, the department should work with the Legislature, the State Board of Education, and the governor to identify priorities for building upon the system when funding is available. These priorities could include tracking student participation in dropout prevention programs or strategies to measure the effectiveness of those programs or strategies over time.	Resolved	3
California Department of Education: Despite Some Improvements, Oversight of the Migrant Education Program Remains Inadequate 2012-044 (February 2013)*	1. To minimize the potential for disagreement over allowable migrant program costs, Education should better define the criteria by which it will consider program costs allowable and include those criteria in the migrant program fiscal handbook it provides to the regions.	Fully Implemented	2
	8. To address problems with its methodology for calculating administrative costs, Education should review the regions' current use of accounting codes to identify the areas in which regions differ in accounting for similar migrant program costs.	Resolved	2
	9. To address problems with its methodology for calculating administrative costs, Education should provide regions with more specific direction about how to charge these expenses.	Resolved	2
	10. To address problems with its methodology for calculating administrative costs, Education should revise its list of accounting codes that it considers administrative in light of its review of regional coding.	Resolved	2
	15. To ensure that it receives satisfactory services and outcomes for the funds spent on statewide contracts for the migrant program, Education should develop and execute a plan to monitor each of its contracts and cancel any it determines do not provide adequate or cost-effective services.	Fully Implemented	2
 Cafeteria Funds: Local Education Agencies Generally Use the Funds for Appropriate Purposes 2013-046 (February 2014)	63. To ensure that the spending plans Local Education Agencies (LEAs) create to eliminate excess net cash resources in their cafeteria funds are adequate, effective, and fully executed, the California Department of Education should, by July 1, 2015, make adjustments in the rate of reimbursement to an LEA under the child nutrition programs if that LEA cannot eliminate its entire excess net cash resources within a defined time frame.	Fully Implemented	1
HIGHER EDUCATION			
California State University			
California State University's Extended Education: It Is Unclear Whether Supplanting Occurred, and Campuses Did Not Always Document Their Adherence to Laws, Policies, and Procedures 2012-113 (December 2013)*	5. To effectively monitor and ensure that the campuses set self-supported fees in accordance with state law and Executive Order 1054, the Chancellor's Office should immediately take the following action: require campus chief financial officers to develop, and presidents to consider, the statement of revenues and expenditures described in Executive Order 1054 before making a determination on self-supported extended education program fees.	Fully Implemented	1
San Diego State University			
 Sexual Harassment and Sexual Violence: California Universities Must Better Protect Students by Doing More to Prevent, Respond to, and Resolve Incidents 2013-124 (June 2014)*	35. All universities should appropriately post the university's policy on sexual harassment. The policy should be posted prominently in the university's main administrative building and in other areas on campus where notices are posted, including key locations such as residence halls and athletic facilities. Similarly, the notice of nondiscrimination should be posted prominently throughout the university. If, because of the length of the policy on sexual harassment, it is not effective to post it in its entirety, the universities should post summary information that explains how students can access the full policy.	Fully Implemented	1
University of California			
University of California: Although the University Maintains Extensive Financial Records, It Should Provide Additional Information to Improve Public Understanding of Its Operations 2010-105 (July 2011)*	3. To help improve accountability in the university's budget process, and to help minimize the risk of unfair damage to its reputation, the university should take additional steps to increase the transparency of its budget process. Specifically, the Office of the President should update its budget manual to reflect current practices and make its revised budget manual, including relevant formulas and other methodologies for determining budget amounts, available on its Web site.	Fully Implemented	4

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
UCLA and UCSF Medical Centers: Although They Supply Significant Monetary Support to Their Campuses' Schools of Medicine, Their Finances and Key Measures of Patient-Care Quality Have Remained Stable 2013-111 (January 2014)	1. The university should take steps to increase the transparency of its campuses' health system support transfers. Specifically, the university should establish a process ensuring that it annually issues a report through its Web site that is available to the public and that describes the financial and programmatic impact of each campus's health system support transfers.	Fully Implemented	1
University of California, Office of the President: Waste of State Funds I2012-1, Case I2010-1022 (December 2012)*†	24. The university should revise the policies to allow employees to claim only actual lodging expenses up to established rates for international travel.	Fully Implemented	3
HEALTH AND HUMAN SERVICES			
California Department of Developmental Services			
 Developmental Centers: Poor-Quality Investigations, Outdated Policies, Leadership and Staffing Problems, and Untimely Licensing Reviews Put Residents at Risk 2012-107 (July 2013)*	9. After the department has implemented a formal OPS recruiting program, if it can demonstrate that it is still having trouble filling vacant OPS positions, the department should evaluate how it can reduce some of the compensation disparity between OPS and the local law enforcement agencies with which it competes for qualified personnel.	Fully Implemented	2
California Department of Health Care Services			
 Mental Health Services Act: The State's Oversight Has Provided Little Assurance of the Act's Effectiveness, and Some Counties Can Improve Measurement of Their Program Performance 2012-122 (August 2013)*	1. To ensure that it monitors counties to the fullest extent as the MHSA specifies and that it implements best practices, Health Care Services should draft and enter into a performance contract with each county that contains assurances for effective oversight and furthers the intent of the MHSA, including demonstration that each of the county's MHSA programs are meeting the MHSA's intent.	Fully Implemented	2
	8. Health Care Services should, as soon as is feasible, revise or create a reasonable and justifiable allocation methodology to ensure that counties are appropriately funded based on their identified needs for mental health services. Health Care Services should ensure that it reviews the methodology regularly and updates it as necessary so that the factors and their weighting are appropriate.	Fully Implemented	2
California Mental Health Planning Council			
 Mental Health Services Act: The State's Oversight Has Provided Little Assurance of the Act's Effectiveness, and Some Counties Can Improve Measurement of Their Program Performance 2012-122 (August 2013)*	15. The Planning Council should document and make public the reviews that it performs of MHSA programs to demonstrate that it is performing all required reviews.	Fully Implemented	2
California Department of Public Health			
 California Departments of Public Health and Social Services: Weaknesses in the Administration of the Child Health and Safety Fund and the State Children's Trust Fund Limit Their Effectiveness 2012-105 (November 2012)	7. To ensure that it is able to measure its progress toward fulfilling the requirements of the health and safety fund, Public Health should establish performance measurements for the Kids' Plates Program.	Fully Implemented	2
	8. To ensure that it is able to measure its progress toward fulfilling the requirements of the health and safety fund, Public Health should periodically assess its progress toward meeting its measureable outcomes.	Fully Implemented	2
California Department of Public Health: It Needs to Improve Accuracy in Accounting and Charging for Compliance Inspections Designed to Reduce Youth Access to Tobacco and It Could Enhance Its Compliance Inspections 2012-111 (June 2013)	3. When Public Health enters into new contracts with local entities to conduct compliance inspections, it should evaluate its historical costs of conducting these inspections to ensure that the existing rates are adequate to recoup its costs. If it determines that the existing rates are not adequate, it should develop a new rate that accurately reflects its true costs.	Fully Implemented	2
	4. When Public Health enters into new contracts with local entities to conduct compliance inspections, it should ensure that it maintains adequate documented support for the rate it charges for a compliance inspection.	Fully Implemented	2
	5. Public Health should amend its recent contract with the city of Los Angeles to correct the rate it charges for a local compliance inspection to reflect its true cost.	Fully Implemented	2

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
	6. To ensure that Public Health can more effectively monitor and enforce compliance with the STAKE Act, it should take appropriate steps to ensure that there are no restrictions placed on the use of the data acquired during the annual retailer assessment that would preclude its use for compliance inspection purposes.	Fully Implemented	2
	7. To ensure that Public Health can more effectively monitor and enforce compliance with the STAKE Act, it should annually obtain the identifying information regarding the retailers that sold tobacco to minors during the annual retailer assessment and provide that information to the Food and Drug Branch.	Fully Implemented	2
	8. To ensure that Public Health can more effectively monitor and enforce compliance with the STAKE Act, it should include the retailers that sold tobacco to minors during the annual retailer assessment when selecting the retailers it plans to inspect as part of the statewide compliance inspections.	Fully Implemented	2
California Department of Social Services			
 Department of Social Services: For the CalWORKs and Food Stamp Programs, It Lacks Assessments of Cost-Effectiveness and Misses Opportunities to Improve Counties' Antifraud Efforts 2009-101 (November 2009)*	5. To ensure the accuracy and consistency of the information on welfare fraud activities that counties report and that Social Services subsequently reports to the federal government, the Legislature, and internal users, Social Services should take the following steps: Remind counties that they are responsible for reviewing the accuracy and consistency of investigation activity reports before submission.	Fully Implemented	5
Child Welfare Services: California Can and Must Provide Better Protection and Support for Abused and Neglected Children 2011-101.1 (October 2011)*	1. To ensure that its licensees, including state-licensed foster homes, foster family agencies, and group homes, are in compliance with applicable requirements and that children are protected, Social Services should complete on-site reviews at least once every five years as required by state law.	Fully Implemented	4
	7. To encourage continued progress and innovation in keeping children safe, Social Services should add to its current CWS performance metrics a measure of the percentage of investigatory visits (both immediate and 10-day) completed on time that excludes attempted investigatory visits from its calculation of successful outcomes.	Fully Implemented	4
 Departments of Public Health and Social Services: Weaknesses in the Administration of the Child Health and Safety Fund and the State Children's Trust Fund Limit Their Effectiveness 2012-105 (November 2012)	18. To ensure that its efforts funded by the trust fund are preventing or reducing incidences of child abuse and neglect, Social Services should evaluate the performance measurements annually to assess whether the trust fund's programs and services are effective in reducing incidences of child abuse and neglect.	Fully Implemented	2
CORRECTIONS AND REHABILITATION			
Board of State and Community Corrections			
Juvenile Justice Realignment: Limited Information Prevents a Meaningful Assessment of Realignment's Effectiveness 2011-129 (September 2012)*	11. To assist the Legislature in its effort to revise state law to specify the intended goals of juvenile justice realignment, the board should work with stakeholders to propose performance outcome goals to use to measure the success of realignment.	Fully Implemented	3
California Correctional Health Care Services†			
 California Department of Corrections and Rehabilitation: Inmates Sentenced Under the Three Strikes Law and a Small Number of Inmates Receiving Specialty Health Care Represent Significant Costs 2009-107.2 (May 2010)*	6. To determine whether the additional expansion of telemedicine is cost-effective within the California correctional system, Prison Health Care Services should further analyze the cost-effectiveness of telemedicine through a more robust estimate of savings, including considering factors such as the percent of telemedicine consultations that required subsequent in-person visits because the issue could not be addressed through telemedicine.	Resolved	5
 California Department of Corrections and Rehabilitation and California Correctional Health Care Services: Both Agencies Wasted State Resources by Improperly Accounting for Leave Taken by Their Employees I2010-1045 (June 2013)*†	11. Establish a system of oversight at headquarters and at each adult correctional facility to ensure that personnel specialists are charging the correct number of leave hours for those nonmanagerial, exempt employees working an alternate work schedule.	Fully Implemented	2
	13. Establish a system of supervisory oversight that involves reviewing employees' time sheets and leave balances to ensure that personnel specialists are entering information into the leave accounting system correctly.	Fully Implemented	2

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
	15. Establish a system for correcting mischarged leave in the leave accounting system and for reviewing errors with the responsible employee whenever mischarged leave hours are discovered.	Fully Implemented	2
California Department of Corrections and Rehabilitation			
California Department of Corrections and Rehabilitation: Inmates Sentenced Under the Three Strikes Law and a Small Number of Inmates Receiving Specialty Health Care Represent Significant Costs 2009-107.2 (May 2010)*	2. To address the erroneous sentencing information and inappropriately assigned convictions in its data system, Corrections should create a schedule for regular checks of the accuracy of existing sentencing information, as well as the accuracy with which sentencing information has been assigned to convictions.	Fully Implemented	5
	10. To better communicate to policy makers the annual cost of incarceration, and to provide a more accurate estimate of expenditures associated with changes in the large leave balances of custody staff—many of whom require relief coverage when they are absent—Corrections should provide a calculation of the annual increase or decrease in its liability for the leave balances of custody staff to better explain the cause of changes in expenditures to the relevant legislative policy and fiscal committees.	Fully Implemented	5
	11. To better communicate to policy makers the annual cost of incarceration, and to provide a more accurate estimate of expenditures associated with changes in the large leave balances of custody staff—many of whom require relief coverage when they are absent—Corrections should provide an estimate of the annual cost of leave balances likely to be paid for retiring custody staff to the relevant legislative policy and fiscal committees.	Fully Implemented	5
Department of Corrections and Rehabilitation: The Benefits of Its Correctional Offender Management Profiling for Alternative Sanctions Program Are Uncertain 2010-124 (September 2011)*	3. Once Corrections resumes its use of COMPAS core and reentry assessments, it should provide ongoing training to classification staff representatives, parole agents, and others that may administer or interpret COMPAS assessment results to ensure that COMPAS is a valuable inmate assessment and planning tool.	Fully Implemented	4
TRANSPORTATION			
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun			
Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun: It Needs to Develop Procedures and Controls Over Its Operations and Finances to Ensure That It Complies With Legal Requirements 2009-043 (November 2009)	2. To ensure that its expenditures are appropriate, the board should competitively bid contracts with physicians who perform physical examinations of pilots.	Fully Implemented	5
California Department of Motor Vehicles			
 Special Interest License Plate Funds: The State Has Foregone Certain Revenues Related to Special Interest License Plates and Some Expenditures Were Unallowable or Unsupported 2012-110 (April 2013)*	5. Motor Vehicles should periodically assess the cost and benefits of updating its automated systems to reflect current per-plate administrative costs. If Motor Vehicles determines that doing so is cost-effective, it should update its automated systems to reflect the up-to-date administrative costs for all these plates.	Fully Implemented	2
NATURAL RESOURCES			
California Department of Forestry and Fire Protection			
Accounts Outside the State's Centralized Treasury System: Processes Exist to Safeguard Money, but Controls for These Accounts Need Strengthening 2013-107 (October 2013)	10. To safeguard cost recovery program revenue, Cal Fire should, within the next six months, develop a process to track civil cost recovery cases statewide to monitor compliance with policies as well as monitor collection status.	Fully Implemented	2
	11. Cal Fire should continue its efforts to determine what happened to the \$13,470 check that was not deposited in the Wildland Fire Fund.	Resolved	2
California Department of Parks and Recreation			
Department of Parks and Recreation: Weak Procedures Have Led to Inconsistent Budgetary Reporting and Difficulties in Measuring the Impact of Efforts to Keep Parks Open 2012-121.1 (February 2013)	2. The department's executive management should monitor the budget process closely to prevent any future variances from established policies and procedures designed to ensure accurate reporting.	Fully Implemented	2
	4. To ensure that any significant changes affecting fund balances proposed by Finance for presentation in the governor's budget are presented accurately and transparently, the department should develop procedures to require higher-level review and approval of such changes by its chief deputy director, director, and potentially the secretary for the Natural Resources Agency. The department should identify levels of significance for the proposed changes in fund balances that would trigger seeking these higher-level approvals.	Fully Implemented	2

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT	
<p>Department of Parks and Recreation: Flaws in Its Budget Allocation Processes Hinder Its Ability to Effectively Manage the Park System 2012-121.2 (September 2013)*</p>	<p>1. To ensure that districts receive timely budget allocations, the department should establish and implement a formal allocation process by January 2014 that includes the following:</p> <ul style="list-style-type: none"> • A timeline that mirrors the State’s budget process and describes when the department will provide park districts with draft allocations, revisions to draft allocations, and final allocations. • A description of the roles and responsibilities of key staff involved in the process, including budget office staff, the deputy directors and division chiefs for park operations and the OHMVR division, and district superintendents. 	Fully Implemented	2	
	<p>3. To ensure that it can comply with state law in the event that it must close parks or reduce park services in the future, the department should improve its methodology for developing individual park unit budgets and determining and tracking park-level costs. Specifically, the department should update its description of phase one to adequately explain how it will reconcile individual park costs for fiscal year 2010–11 to the department’s total actual expenditures to operate the parks.</p>	Fully Implemented	2	
	<p>5. To ensure that it can comply with state law in the event that it must close parks or reduce park services in the future, the department should improve its methodology for developing individual park unit budgets and determining and tracking park-level costs. Specifically, the department should provide training as soon as possible to park operations staff to ensure that they consistently collect the data necessary for phase two.</p>	Fully Implemented	2	
	<p>7. To ensure that the Legislature has the information necessary to make any future decisions related to service reductions or park closures, beginning in fiscal year 2014–15 the department should provide it with an annual report that details the costs to operate each park unit.</p>	Fully Implemented	2	
	<p>9. To prevent unauthorized leave buyback transactions, the department should establish written policies and procedures requiring the personnel office’s transactions unit to obtain documentation from managers who request leave buyback transactions. The documentation should specify the authority for the leave buyback and include appropriate authorizing signatures.</p>	Fully Implemented	2	
	<p>10. To prevent unauthorized leave buyback transactions, the department should increase the level of supervisory review to ensure that transactions unit staff process only authorized and properly coded leave buyback transactions.</p>	Fully Implemented	2	
	<p>12. To improve the effectiveness of the EPRC, the department should update its administrative manual by March 2014 to specify the members of the EPRC, the members’ roles and responsibilities, and the personnel actions that the EPRC is responsible for reviewing.</p>	Resolved	2	
	<p>13. To improve the effectiveness of the EPRC, the department should establish policies and procedures by March 2014 to govern the EPRC’s decisions on personnel actions. These policies and procedures should include the specific factors and their relative importance that the members must consider when making decisions and should require the EPRC to document its decisions and the reasons for those decisions.</p>	Resolved	2	
	<p>14. To improve the effectiveness of the EPRC, by March 2014, the department should require the EPRC to periodically provide a summary report of its decisions to the director’s office so that the director can monitor whether those decisions are consistent with his priorities.</p>	Resolved	2	
	<p>16. To ensure that its position control unit staff do not circumvent state law to preserve vacant positions, the department should establish procedures that include a process to periodically review any personnel transactions that are not subject to EPRC review. It should provide a summary report of this review to the director’s office and the EPRC.</p>	Resolved	2	
	California State Lands Commission			
	<p>State Lands Commission: Because It Has Not Managed Public Lands Effectively, the State Has Lost Millions in Revenue for the General Fund 2010-125 (August 2011)*</p>	<p>10. To complete its rent reviews promptly and obtain a fair rental amount for its leases, the commission should conduct rent reviews on each fifth anniversary as specified in the lease agreements or consider including provisions in its leases that allow for the use of other strategies, such as adjusting rents annually using an inflation indicator.</p>	Fully Implemented	2
		<p>11. To ensure that it is charging rent based on the most current value of its properties, the commission should appraise its properties as frequently as the lease provisions allow—generally every five years.</p>	Fully Implemented	2

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
	23. To ensure that as few leases as possible go into holdover, the commission should continue to implement its newly established holdover reduction procedures and periodically evaluate whether its new procedures are having their intended effect of reducing the number of leases in holdover.	Fully Implemented	2
ENVIRONMENTAL PROTECTION			
Department of Toxic Substances Control			
California Department of Toxic Substances Control: Its Lack of Diligence in Cost Recovery Has Contributed to Millions in Unbilled and Uncollected Costs 2013-122 (August 2014)*	5. To ensure that it maximizes the recovery of its costs from responsible parties, by October 2014, the department should do the following: <ul style="list-style-type: none"> Continue its plan to update policies and procedures for using liens whenever appropriate. 	Fully Implemented	1
	11. The department should continue to resolve its questions about its authority to write off outstanding costs under \$5,000. To the extent that it determines it cannot write off outstanding costs, it should pursue collecting the costs.	Fully Implemented	1
BUSINESS, CONSUMER SERVICES, AND HOUSING			
California Department of Housing and Community Development			
California Department of Housing and Community Development: Inconsistent Oversight Has Resulted in the Questionable Use of Some Housing Bond Funds 2014-037 (September 2014)	3. To meet the intent of the law, HCD should approve and fund for the Catalyst Program only those projects that more directly create or preserve housing opportunities.	Fully Implemented	1
Physical Therapy Board of California			
Physical Therapy Board of California: Although It Can Make Improvements, It Generally Processes Complaints and Monitors Conflict-of-Interest Requirements Appropriately 2011-119 (June 2012)*	3. Consumer Affairs should establish procedures for ensuring that board members attend board member orientation and that those individuals and other designated employees receive all required ethics training. In addition, Consumer Affairs should adhere to the record retention period of five years specified by law for the certificates documenting that designated employees received ethics training.	Fully Implemented	3
Bureau for Private Postsecondary Education			
Bureau for Private Postsecondary Education: It Has Consistently Failed to Meet Its Responsibility to Protect the Public's Interests 2013-045 (March 2014)*	1. To ensure that it does not create unnecessary delays for institutions that desire to operate within the State, the bureau should reduce its backlog of licensing applications by reviewing and streamlining the applications process.	Fully Implemented	1
	8. To ensure that the unlicensed institutions it identifies cease to operate, the bureau needs to use the enforcement mechanisms that state law provides for sanctioning unlicensed institutions and track all relevant information related to its enforcement actions against these institutions.	Fully Implemented	1
	9. To comply with state law and to ensure that it effectively manages its inspections of institutions, the bureau should establish a schedule that maps out its anticipated announced and unannounced inspection dates for each of the institutions it regulates, and ensure that the schedule is consistent with state law.	Fully Implemented	1
	12. To comply with state law and to ensure that it effectively manages its inspections of institutions, the bureau should establish a mechanism for tracking the amount of time its staff take to complete each step of its announced inspection process.	Fully Implemented	1
	16. To comply with state law and to ensure that it effectively manages its inspections of institutions, the bureau should establish a mechanism for tracking the amount of time it takes to complete each step of its unannounced inspection process.	Fully Implemented	1
	22. To reduce its backlog of unresolved complaints involving institutions, the bureau needs to establish benchmarks and monitor them to ensure that the additional staff it requested and Consumer Affairs' complaint program staff resolve the backlog as expeditiously as possible.	Resolved	1
California State Athletic Commission			
 State Athletic Commission: Its Ongoing Administrative Struggles Call Its Future Into Question 2012-117 (March 2013)*	8. To ensure that it accurately collects revenue, the commission should formalize policies and procedures directing inspectors to take the necessary steps to make sure they correctly and consistently calculate taxes, assessments, and fees in accordance with state law and regulations.	Fully Implemented	2

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
LABOR AND WORKFORCE DEVELOPMENT			
Employment Development Department			
Employment Development Department: Its Unemployment Program Has Struggled to Effectively Serve California's Unemployed in the Face of Significant Workload and Fiscal Challenges 2010-112 (March 2011)*	3. To further enhance its corrective action planning process as a means of improving the unemployment program, the department should establish several key performance targets or benchmarks that are tied to each specific corrective action, to effectively gauge the impact of the actions on its goal of achieving the acceptable levels related to the timeliness measures.	Fully Implemented	4
Employment Development Department: It Needs to Address Data Issues to Better Evaluate and Improve the Performance of Its Employment Programs for Veterans 2013-102 (October 2013)*	1. To improve the quality of the performance reporting it submits to Labor, the department should work with Labor to develop reasonable controls to avoid reporting overstated and inaccurate performance measures.	Fully Implemented	2
	9. To assess whether it is doing enough to take advantage of federal requirements that federal contractors give preference to veterans when hiring, the department should determine why the reported number of veterans receiving employment with federal contractors is so low relative to the number of job referrals made and it should provide appropriate direction to the veterans employment representatives to better leverage the federal contractor job listing.	Fully Implemented	2
Employment Development Department: It Failed to Participate in a Federal Program That Would Have Allowed the State to Collect Hundreds of Millions of Dollars I2012-0651 (March 2014)†	2. To ensure that EDD efficiently acts to take advantage of future collection opportunities, we recommend EDD institute a routine process for staff to identify and thoroughly evaluate ideas for improving EDD's ability to collect overpayments. This process should require staff to bring promising ideas to the attention of EDD's senior management so it can give prompt, informed consideration to these ideas and document in detail the substance of that consideration.	Fully Implemented	1
GOVERNMENT OPERATIONS			
California Department of General Services			
Disabled Veteran Business Enterprise Program: Meaningful Performance Standards and Better Guidance by the California Departments of General Services and Veterans Affairs Would Strengthen the Program 2013-115 (February 2014)	4. To ensure that the State enforces its contractual right to obtain a complete copy of its procurement data, General Services should take all necessary steps to ensure that it can extract a reliable copy of all of the State's procurement data from BidSync so that the data can be used and analyzed to the State's benefit. These steps should include testing that the data it obtains from BidSync is accurate and complete, and it should be completed before the end of the contract term with BidSync, in September 2014.	Fully Implemented	1
GENERAL GOVERNMENT			
California Public Utilities Commission			
California Public Utilities Commission: It Fails to Adequately Ensure Consumers' Transportation Safety and Does Not Appropriately Collect and Spend Fees From Passenger Carriers 2013-130 (June 2014)*	11. To ensure that it does not further overcharge the transportation account, the commission should require the branch to review annually all branch staff funding distributions and align them with recent time charges.	Fully Implemented	1
LEGISLATIVE, JUDICIAL, AND EXECUTIVE			
California Department of Justice			
Armed Persons With Mental Illness: Insufficient Outreach From the Department of Justice and Poor Reporting From Superior Courts Limit the Identification of Armed Persons With Mental Illness 2013-103 (October 2013)	1. To ensure that it has the necessary information to identify armed prohibited persons with mental illness, Justice should coordinate with the AOC at least once a year to share information about court reporting levels and to determine the need to distribute additional information to courts about reporting requirements and the manner in which to report. In coordinating with the AOC about potential underreporting, at a minimum Justice should consider trends in the number of reports each court sends and the number of reports that it might expect to receive from a court given the court's size, location, and reporting history. Whenever Justice identifies a court that it determines may not be reporting all required information, it should request that the court forward all required case information.	Fully Implemented	1 ^S
	15. To ensure that it keeps an accurate and up-to-date list of all mental health facilities that are required to report individuals with mental illness, at least twice a year Justice should update its outreach list of mental health facilities by obtaining a list of facilities from Health Care Services.	Fully Implemented	1 ^S

TITLE	RECOMMENDATION	STATUS	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS REPORT
	17. To ensure that it continues to receive information from facilities that currently report individuals with mental illness and that should continue to report such individuals, by January 31, 2014, and at least twice a year thereafter Justice should implement a review of the number of reports it receives from individual mental health facilities. These reviews should focus on identifying any significant drops in a facility's reporting levels and include follow up with facilities that may require additional assistance in reporting.	Fully Implemented	1 [§]
	20. To ensure that it makes correct determinations about whether an individual is an armed prohibited person, by January 31, 2014, Justice should implement quality control procedures over APPS unit staff determinations. These procedures should include periodic supervisory review of staff determinations to ensure that staff decisions correctly identify all armed prohibited persons.	Fully Implemented	1 [§]


* Other recommendations pertaining to this audit, which have not been fully implemented, can be found in Table 2.


† Before publishing a report of an investigation, the state auditor provides the head of each department or 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 investigative reports for the cases published in I2012-1 were provided to the involved departments and agencies in October 2012. In May of 2013 we provided case I2010-1045 to the involved departments and in January 2014 we provided case I2012-0651 to the involved department.

‡ Prison Health Care Services became California Correctional Health Care Services effective July 5, 2011.

§ The status of these recommendations changed from fully implemented to not fully implemented for a time as a result of our follow-up review in July 2015. However, by October 2015, we determined that the department had fully implemented our recommendation.



Table 4
Recommendations More Than One Year Old Made to Nonstate Entities
(Reports Issued Between January 2011 and October 2014)



REPORT TITLE, NUMBER, AND ISSUE DATE	RECOMMENDATION	NUMBER OF YEARS RECOMMENDATION APPEARED IN THIS ANNUAL REPORT	ACTUAL/ ESTIMATED DATE OF COMPLETION	STATUS	STATE AUDITOR'S ASSESSMENT	
					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
HIGHER EDUCATION						
Laney College						
California's Postsecondary Educational Institutions: Some Institutions Have Not Fully Complied With Federal Crime Reporting Requirements 2012-032 (October 2012)	3. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should review and adhere to applicable guidance related to the Clery Act, including Education's Office of Postsecondary Education's (OPE) Handbook for Campus Safety and Security Reporting (OPE handbook) and the Federal Bureau of Investigation's Uniform Crime Reporting Handbook.	3	October 2015	Fully Implemented		
	9. To ensure that they comply with the Clery Act by correctly reporting all applicable crimes and disclosing all required campus security policies, institutions should thoroughly review the Clery Act crime statistics and security policy disclosures in their annual security reports for accuracy before publication.	3	October 2015	Fully Implemented		
LOCAL GOVERNMENT						
Butte County						
 Indian Gaming Special Distribution Fund: Counties' Benefit Committees Did Not Always Comply With State Laws for Distribution Fund Grants 2013-036 (March 2014)	7. To ensure that grant recipients comply with state law concerning interest earned on mitigation grant funds, by June 2014, the Butte County benefit committee should establish policies and procedures to verify that grant recipients have placed grant awards in interest-bearing accounts, and that the interest is spent only on activities that mitigate the effect of tribal gaming on local jurisdictions.	1	*	Not Fully Implemented		●
	19. To ensure that the benefit committee members and other designated individuals comply with reform act requirements for filing statements of economic interests, after Butte County's benefit committee has appointed a filing officer, the filing officer should attend FPCC training and notify designated individuals of their responsibility to submit statements of economic interests and follow up with those who fail to file.	1	*	Not Fully Implemented	●	●

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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
California Statewide Communities Development Authority						
Conduit Bond Issuers: Issuers Complied With Key Bond Requirements, but Two Joint Powers Authorities' Compensation Models Raise Conflict-of-Interest Concerns 2011-118/2011-613 (August 2012)	2. To be better informed about the compensation of their consultants, including any potential conflicts of interest, California Communities and Municipal Finance should require the consulting firms that staff their organizations to disclose the amount and structure of compensation provided to individual consultants, including disclosing whether any of this compensation is tied to the volume of bond sales.	3	Will Not Implement	Will Not Implement		
	4. In implementing its January 2012 contracting policy, California Communities should either periodically subject existing contracts to competitive bidding or perform some other price comparison analysis to ensure that the public funds it oversees are used effectively.	3	July 2015	Fully Implemented		
California Water Service Company						
 Antelope Valley Water Rates: Various Factors Contribute to Differences Among Water Utilities 2013-126 (July 2014)	7. To show water customers that they are attempting to keep rates reasonable, the California Water Service Company should maintain documentation to demonstrate any cost savings expected or achieved as a result of its cost-saving efforts.	1	July 2015	Fully Implemented		
City of Vernon						
City of Vernon: Although Reform Is Ongoing, Past Poor Decision Making Threatens Its Financial Stability 2011-131 (June 2012)	4. To increase accountability and transparency in its governance, the city should develop a formal policy that describes the circumstances under which revenues can be transferred from its power department, and the limits and permissible uses of transferred revenue.	3	July 2016	Not Fully Implemented		
	9. To ensure that it develops complete and appropriate personnel policies and procedures, the new human resources director should ensure that the city's policies and procedures include, at a minimum, an improved methodology for and analysis of future salary surveys, ensuring that they are performed by staff or a consultant with experience and expertise in the area of salary surveys.	3	November 2015	Not Fully Implemented		
	11. To ensure accurate reporting and payment of retirement benefits, the city should work with California Public Employees' Retirement System (CalPERS) to resolve the reported findings and observation noted in CalPERS April 2012 audit report within a reasonable period of time.	3	September 2015	Fully Implemented		
	16. To better control contract expenditures and ensure that it receives the best value for the services it purchases, the city should require that all contracts contain a well-defined scope of work and deliverables that a sufficiently detailed invoice can be measured against.	3	*	Not Fully Implemented		●

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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	20. To the extent that the city implements policies that affect contracts, the city should also ensure that it reviews all current contracts and amends them, if necessary, to comply with newly established policies.	3	*	Not Fully Implemented		●
	27. To address the structural deficit in its general fund, the city should seek long-term solutions to balance the general fund's expenditures and revenues and lessen its reliance on transfers from other city funds. These solutions could include revenue increases, such as the proposed increased and new parcel tax, as well as looking for ways to reduce expenditures.	3	July 2016	Not Fully Implemented		
	28. The city should clearly present the general fund structural deficit to the city council and the public in a budget that includes narrative and summary information to help users understand the city's budget process and its priorities and challenges, and that incorporates the elements for improved budgeting practices recommended by the Government Finance Officers Association (GFOA).	3	July 2016	Not Fully Implemented		
	34. To ensure that it can demonstrate sufficient analysis and provide justification for its decisions on significant energy-related transactions, the city should develop an integrated energy strategy that examines all elements of its energy needs, sources, and objectives.	3	July 2016	Not Fully Implemented		
	35. To ensure that it can demonstrate sufficient analysis and provide justification for its decisions on significant energy-related transactions, the city should create a formal process and guidelines that include the following: identifying the benefits and risks of proposed transactions, quantifying the benefits and risks of proposed transactions, evaluating and comparing proposed transactions against alternative proposals, quantifying the impact of proposed transactions on short-term and long-term rates paid by the city's energy customers, seeking an independent validation of the fair market value of proposed transactions, and documenting and communicating the findings of the evaluation process to the city council.	3	July 2016	Not Fully Implemented		
	38. To ensure that any future decisions to enter into interest rate swaps are carefully considered, the city should develop and follow a process that thoroughly analyzes the risks and benefits of the potential swap transaction.	3	July 2016	Not Fully Implemented		



STATE AUDITOR'S ASSESSMENT




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39.	To ensure that any future decisions to enter into interest rate swaps are carefully considered, the city should specifically disallow the use of derivatives for speculative purposes and should require the retention of the documents and analyses that support the decision to enter into the swap.	3	July 2016	Not Fully Implemented		
Humboldt County						
	Indian Gaming Special Distribution Fund: Local Governments Continue to Have Difficulty Justifying Distribution Fund Grants 2010-036 (February 2011)	3	Will Not Implement	Will Not Implement		
Los Angeles County Department of Children and Family Services						
Los Angeles County Department of Children and Family Services: Management Instability Hampered Efforts to Better Protect Children 2011-101.2 (March 2012)	2. To ensure that child abuse and neglect allegations receive timely resolution, the department should assess whether it needs to permanently allocate more resources to investigate allegations of child abuse and neglect.	3	Fall 2015	Not Fully Implemented		
	4. To ensure that it is placing children only in safe homes, the department should measure its performance and adjust its practices to adhere to state law, which requires that all homes be assessed prior to the placement of the child.	3	Will Not Implement	Will Not Implement		
	5. To improve its process for placing children with a relative, the department should analyze the best practices used by other county child welfare services agencies for such placements. The department should then implement changes in its practices so that relatives and their homes are approved prior to placement, as required by state law.	3	Will Not Implement	Will Not Implement		
Los Angeles Emergency Medical Services Agency						
	Los Angeles County: Lacking a Comprehensive Assessment of Its Trauma System, It Cannot Demonstrate That It Has Used Measure B Funds to Address the Most Pressing Trauma Need 2013-116 (February 2014)	1	2016	Not Fully Implemented		




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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
Los Angeles Unified School District						
 <p>School Safety and Nondiscrimination Laws: Most Local Educational Agencies Do Not Evaluate the Effectiveness of Their Programs, and the State Should Exercise Stronger Leadership 2012-108 (August 2013)</p>	5. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should ensure that school sites evaluate the effectiveness of the programs they choose to implement.	2	July 2015	Fully Implemented		
	6. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Los Angeles Unified should resolve complaints within 60 calendar days regardless of the complaint process selected.	2	November 2014	Fully Implemented		
Los Angeles County						
 <p>Los Angeles County: Lacking a Comprehensive Assessment of Its Trauma System, It Cannot Demonstrate That It Has Used Measure B Funds to Address the Most Pressing Trauma Needs 2013-116 (February 2014)</p>	1. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: assist the board in better defining and identifying underserved areas in Los Angeles.	1	Will Not Implement	Will Not Implement		
	2. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: review Measure B allocations to ensure that they are addressing the most pressing needs of at-risk populations in Los Angeles.	1	Will Not Implement	Will Not Implement		




STATE AUDITOR'S ASSESSMENT

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	3. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: assess the adequacy of helicopter services it provides in underserved areas.	1	Will Not Implement	Will Not Implement		
	4. To determine whether its trauma system is appropriately designed and serving the needs of residents in underserved areas and the needs of the most at-risk populations, the board should use Measure B funds to engage the College of Surgeons by July 2014 to perform a comprehensive assessment of the trauma system and then make the results available to the public. To the extent the assessment identifies weaknesses in the trauma system, the board should develop strategies to address those weaknesses where feasible. Specifically, the board should ask the College of Surgeons to do the following: analyze how EMS might better use the data it collects to evaluate, improve, and report continuously on its trauma system.	1	Will Not Implement	Will Not Implement		
	5. To ensure that it allocates Measure B funds to address the most significant needs of residents within its trauma system, the board should reinstate a Measure B oversight committee, with participation from departments with trauma, EMS, and bioterrorism preparedness expertise, as well as representatives of the public. The oversight committee should review trauma system and other county needs annually and advise the board on Measure B expenditures. As part of its responsibilities, the oversight committee should reevaluate the Measure B allocation approach, taking into consideration the results of Los Angeles's comprehensive assessment and the effects of the Act, and issue a report on its findings no later than December 2015.	1	December 2015	Not Fully Implemented		

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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	10. Los Angeles should undertake formal discussions with Pomona's management regarding the hospital becoming a trauma center. In doing so, Los Angeles should analyze its current Measure B allocations to determine whether financial opportunities exist that would meet the needs of Pomona and present the resulting analysis to Pomona. Further, it should document its efforts and the resulting outcome so that both voters and taxpayers are aware of the diligence Los Angeles has undertaken in fulfilling the spirit of Measure B.	1	August 2015	Fully Implemented		
Los Banos Unified School District						
 Cafeteria Funds: Local Education Agencies Generally Use the Funds for Appropriate Purpose 2013-046 (February 2014)	34. With regard to excess net cash resources, Local Education Agencies should develop a spending plan to eliminate their net cash resources in excess of the amount allowed by June 30, 2014.	1	February 2015	Fully Implemented		
	38. With regard to excess net cash resources, Local Education Agencies should submit a spending plan to CDE for approval by June 30, 2014.	1	August 2015	Fully Implemented		
Quartz Hill Water District						
 Antelope Valley Water Rates: Various Factors Contribute to Differences Among Water Utilities 2013-126 (July 2014)	1. To ensure that water customers are able to have an understanding of how rate increases are determined, Quartz Hill Water District should include information in its public notices providing reasonably sufficient details of the basis of its fee methodology.	1	March 2016	Not Fully Implemented		
	5. To ensure that water customers are aware of pass-through rate increases, Quartz Hill Water District should adopt a schedule of fees showing how these increases will affect its tiered usage charges before the new rates take effect.	1	March 2016	Not Fully Implemented		
	6. To ensure that its water customers have access to Quartz Hill Water District's rate methodology and other factors that help it determine rate increases, the utility should keep all documentation it uses to calculate or otherwise explain the need for rate increases for as long as the rate increases are in effect.	1	March 2016	Not Fully Implemented		
	13. To assist low-income water customers, Quartz Hill water District should work with its governing body to consider the feasibility of using revenues from sources other than water rates to implement rate assistance programs for low-income water customers.	1	Will Not Implement	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
Riverside County						
 Indian Gaming Special Distribution Fund: Local Governments Continue to Have Difficulty Justifying Distribution Fund Grants 2010-036 (February 2011)	3. To help ensure that they meet the grant requirements established in the Government Code, counties should require that the county auditor review each grant application to ensure a rigorous analysis of a casino's impact and of the proportion of funding for the project provided by the grant. Benefit committees should consider a grant application only when the county auditor certifies that the applicant has quantified the impact of the casino and verifies that the grant funds requested will be proportional to the casino's impact.	3	June 2016	Not Fully Implemented		
 Indian Gaming Special Distribution Fund: Counties' Benefit Committees Did Not Always Comply With State Laws for Distribution Fund Grants 2013-036 (March 2014)	3. To comply with state law, benefit committees should ensure that they obtain sufficient documentation from grant applicants to demonstrate that proposed projects mitigate casino impacts. If applicable, that documentation should demonstrate that the requested funding represents a correct proportionate share of the costs attributable to casino impacts.	1	*	Not Fully Implemented	●	
Sacramento City Unified School District						
 School Safety and Nondiscrimination Laws: Most Local Educational Agencies Do Not Evaluate the Effectiveness of Their Programs, and the State Should Exercise Stronger Leadership 2012-108 (August 2013)	8. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should ensure that school site staff complete the training required under its anti-bullying policy.	2	September 2015	Fully Implemented		
	10. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should measure the effectiveness of its school safety programs at both the district and school site levels.	2	July 2015	Fully Implemented		
	13. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should update its policies and procedures to calculate the state-mandated time limit for resolving complaints in accordance with state regulations.	2	March 2015	Fully Implemented		
	15. To ensure that it is effectively preventing and addressing incidents of discrimination, harassment, intimidation, and bullying in its schools, Sacramento City Unified should ensure that school sites follow the complaint procedures established in its policies.	2	*	Not Fully Implemented	●	

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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
Salinas Valley Memorial Healthcare System						
Salinas Valley Memorial Healthcare System: Increased Transparency and Stronger Controls Are Necessary as It Focuses on Improving Its Financial Situation 2011-113 (March 2012)	5. To help reduce its operating costs and improve its overall financial situation, the Health Care System should continue to try to modify its employee benefits, such as paid time off, so they are aligned with industry practice.	3	October 2016	Not Fully Implemented		
San Diego County						
 Indian Gaming Special Distribution Fund: Local Governments Continue to Have Difficulty Justifying Distribution Fund Grants 2010-036 (February 2011)	4. To help ensure that they meet the grant requirements established in the Government Code, counties should require that the county auditor review each grant application to ensure a rigorous analysis of a casino's impact and of the proportion of funding for the project provided by the grant. Benefit committees should consider a grant application only when the county auditor certifies that the applicant has quantified the impact of the casino and verifies that the grant funds requested will be proportional to the casino's impact.	3	Will Not Implement	Will Not Implement		
 Indian Gaming Special Distribution Fund: Counties' Benefit Committees Did Not Always Comply With State Laws for Distribution Fund Grants 2013-036 (March 2014)	10. If San Diego County's benefit committee believes that its processes for distributing grant funds are vital to its effective management of distribution fund grants, it should seek legislative authority to change its process. Otherwise, San Diego County's benefit committee should refrain from placing limits on the time available for grant recipients to spend the grant funds.	1	Will Not Implement	Will Not Implement		
City and County of San Francisco Human Services Agency						
 Child Welfare Services: The County Child Welfare Services Agencies We Reviewed Must Provide Better Protection for Abused and Neglected Children 2013-110 (April 2014)	6. To ensure that the statewide case management system contains accurate and complete information for each referral, the San Francisco County CWS agency should update its policies or otherwise provide clear guidance to social workers about the importance of ensuring that all alleged perpetrators, victims, and types of maltreatment are accurately recorded upon intake.	1	August 2015	Fully Implemented		
	8. To ensure that social workers are making reasonable and timely efforts to make in-person contact with children who are allegedly being maltreated, the San Francisco County CWS agency should develop clear policies for how frequently social workers must follow up with alleged victims in the event that initial attempts at contact are unsuccessful.	1	August 2015	Fully Implemented		

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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	10. To ensure that social workers are making reasonable and timely efforts to make in-person contact with children who are allegedly being maltreated, the San Francisco County CWS agency should develop clear policies about the method and duration of social workers attempts at making contact with hard-to-reach families, and clearly state under what circumstances a referral may be closed for lack of contact.	1	August 2015	Fully Implemented		
	34. To improve its coordination and communication with local law enforcement, the San Francisco County CWS agency should consider entering into a memorandum of understanding with the applicable law enforcement agency that delineates how the two agencies will share information and assist each other in responding to child maltreatment.	1	August 2015	Fully Implemented		
Santa Barbara County						
 Indian Gaming Special Distribution Fund: Local Governments Continue to Have Difficulty Justifying Distribution Fund Grants 2010-036 (February 2011)	5. To help ensure that they meet the grant requirements established in the Government Code, counties should require that the county auditor review each grant application to ensure a rigorous analysis of a casino's impact and of the proportion of funding for the project provided by the grant. Benefit committees should consider a grant application only when the county auditor certifies that the applicant has quantified the impact of the casino and verifies that the grant funds requested will be proportional to the casino's impact.	3	Will Not Implement	Will Not Implement		
Santa Clara County Mental Health Department						
 Mental Health Services Act: The State's Oversight Has Provided Little Assurance of the Act's Effectiveness, and Some Counties Can Improve Measurement of Their Program Performance 2012-122 (August 2013)	21. Santa Clara County should ensure that all MHSA invoices are adequately supported with information that demonstrates that MHSA services were provided.	2	November 2014	Fully Implemented		
Shasta County						
 Indian Gaming Special Distribution Fund: Local Governments Continue to Have Difficulty Justifying Distribution Fund Grants 2010-036 (February 2011)	6. To help ensure that they meet the grant requirements established in the Government Code, counties should require that the county auditor review each grant application to ensure a rigorous analysis of a casino's impact and of the proportion of funding for the project provided by the grant. Benefit committees should consider a grant application only when the county auditor certifies that the applicant has quantified the impact of the casino and verifies that the grant funds requested will be proportional to the casino's impact.	3	Next Funding Cycle	Not Fully Implemented		

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					AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION	AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION
	30. To help ensure that they meet the grant requirements established in the Government Code, counties should ensure that benefit committees' conflict-of-interest codes comply with the political reform act by reviewing the act and their codes, and changing the codes as necessary to meet the act's requirements.	3	June 2016	Not Fully Implemented		

* Contrary to the California State Auditor's determination, the auditee believes it has fully implemented the recommendation.

IMPLEMENTATION OF CHAPTER 452, STATUTES OF 2006 (SB 1452)

The Accountability Act requires state agencies audited or investigated by the California State Auditor (state auditor) to provide updates on their implementation of audit recommendations. The state auditor's long standing practice, which is consistent with generally accepted government auditing standards, is to request audited entities to provide written updates on their implementing audit recommendations 60 days, six months, and one year after the audit report's public release date. For investigative reports state law requires state agencies that are the subject of an investigation to provide updates on their implementation of recommendations within 60 days of receiving the report and monthly thereafter until the agency has taken final action. As the state auditor implemented the Accountability Act, it retained these prescribed time frames as the intervals at which agencies must report back on their implementation of audit recommendations.

As a courtesy, in May 2007, the state auditor notified all state agencies of their responsibilities under the Accountability Act and the state auditor's plans for implementing these requirements. In September 2007 the state auditor provided written notice to relevant state agencies regarding recommendations issued since January 1, 2005, that were more than a year old and not fully implemented. The state auditor made this determination using the agencies' one-year responses. The state auditor requested that each of the affected agencies notify the state auditor as to whether the agency had fully implemented the recommendation, planned to begin or continue implementation within 90 days and the estimated date of completion, or if did not intend to implement the recommendation and the reasons for making that decision. Following this process, on January 16, 2008, the state auditor published its first report on the status of recommendations that are more than one year old and not yet fully implemented.

NINTH ANNUAL REPORT

In fall 2015 the state auditor provided written notice to audited and investigated entities regarding recommendations that were related to reports issued from November 2008 through October 2014, more than one year old, and not fully implemented. Table 1, which appears on pages 5 and 6, shows recommendations more than five years old that were not fully implemented as of the agencies' latest responses. The recommendations shown in Table 1 will not be reassessed by the state auditor in subsequent reports because of the length of time these recommendations have been outstanding. Table 2, which appears on pages 7 through 44, summarizes and provides information on recommendations that the state auditor determined have not been fully implemented for audits and investigations issued between November 2009 and October 2014. Table 3, beginning on page 45, summarizes information on recommendations that have been fully implemented since last year's report or since the agencies' one-year responses. Finally, Table 4, beginning on page 53, summarizes all recommendations more than one year old made to nonstate entities from January 2011 through October 2014 and their current implementation status.

Additional information about 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.