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# CALIFORNIA STATE AUDITOR

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The Governor of California  
Members of the Legislature  
State Capitol  
Sacramento, California 95814

Dear Governor and Legislative Leaders:

The California State Auditor's Office presents its special report for the legislative standing/policy committees, which summarizes audits and investigations we issued during the previous two years. This report includes the major findings and recommendations, along with the corrective actions auditees reportedly have taken to implement our recommendations. To facilitate use of the report we have included a table that summarizes the status of each agency's implementation efforts based on its most recent response. This special report also includes an appendix that summarizes monetary benefits auditees could realize if they implement our recommendations or take appropriate corrective action.

This information will also be available in 10 special reports specifically tailored for each Assembly and Senate budget subcommittee on our Web site at [www.bsa.ca.gov](http://www.bsa.ca.gov). Finally, we notify auditees of the release of these special reports.

Our audit efforts bring the greatest returns when the auditee acts upon our findings and recommendations. This report is one vehicle to ensure that the State's policy makers and managers are aware of the status of corrective action agencies and departments report they have taken. Further, we believe the State's budget process is a good opportunity for the Legislature to explore these issues and, to the extent necessary, reinforce the need for corrective action.

Respectfully submitted,



*Elaine M. Howle*

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