



Recommendations Not Fully Implemented After One Year

The Omnibus Audit Accountability Act of 2006

January 2024

REPORT 2023-041





CALIFORNIA STATE AUDITOR

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January 4, 2024
2023-041

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

Dear Governor and Legislative Leaders:

Consistent with the Omnibus Audit Accountability Act of 2006 (Government Code sections 8548.7 and 8548.9), our office presents this report to the Joint Legislative Audit Committee, Joint Legislative Budget Committee, and Department of Finance regarding audit recommendations we have made that are more than one year old and that have not yet been fully implemented by the relevant agencies.

From November 2016 through October 2022, our office issued 173 reports about our audits and investigations of state agencies. Those reports included 1,400 recommendations, and as of November 2023, state agencies had fully implemented 1,146 recommendations—or 82 percent. Of those recommendations that are not fully implemented, 254 are more than one year old. Our office’s website lists all of the recommendations we have made and displays agencies’ explanations of each recommendation’s implementation status.

Our office’s work results in the greatest return for the State’s investment when agencies act upon our findings and recommendations. The California Department of Tax and Fee Administration (CDTFA) demonstrates an example of the benefits that can result from such action: based on our January 2021 audit report about the State’s administration of tobacco tax revenue from 2016’s Proposition 56, we found that CDTFA had not ensured the accuracy of certain tobacco tax rates. We recommended that the agency update the source of the data it used to determine such rates. As a result, CDTFA changed its calculation methodology, and in a 2022 follow-up audit, we found that CDTFA’s changes increased tax revenue by \$45 million annually.

If you would like more information about any of the background or recommendations in this report, please contact our Communications Office at (916) 445-0255.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Grant Parks", is written over a white background.

GRANT PARKS
California State Auditor

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INTRODUCTION

As required by the Omnibus Audit Accountability Act of 2006 (Accountability Act), the California State Auditor (State Auditor) presents this report on the status of recommendations that are more than one year old and have not been fully implemented by the audited entities. The Accountability Act requires state agencies audited or investigated by the State Auditor's office that have not fully implemented an audit recommendation within one year to provide updates on their implementation of those audit recommendations. In September 2023, we provided our annual reminder to relevant state agencies about recommendations that we issued more than a year ago and that they had not yet fully implemented. Subsequently, we reviewed agencies' responses and corresponding evidence. The following report of the status of these recommendations is current as of November 2023. Throughout the year, our website at www.auditor.ca.gov contains the most up-to-date information on the status of all audit recommendations.

RESULTS IN BRIEF

State Entities

From November 2016 through October 2022, our office issued 173 reports that related to audits or investigations of state agencies. These reports were requested through the Joint Legislative Audit Committee or statute, were initiated by us through the state high-risk program, or came about as the result of an investigation.¹ We made 1,400 recommendations to the audited state agencies in those reports, of which 1,146 have been fully implemented. However, we identified 254 recommendations made to 43 agencies that had been outstanding at least one year and remain not fully implemented as of November 2023.²

Nonstate Entities

From November 2017 through October 2022, our office issued 63 reports that included nonstate entities and made 632 recommendations to these entities. As of November 2023, we identified 191 recommendations issued to 46 nonstate entities that are more than one year old and not fully implemented.

Importance of Implementing Recommendations


Our audit and investigative efforts bring the greatest return when agencies act upon the findings and recommendations. For example, in January 2021, we released an audit concerning the State's administration of tobacco tax revenue from Proposition 56 (2016). Our office found that the California Department of Tax and Fee Administration (CDTFA) did not ensure the accuracy of the tax rate it imposed for certain tobacco products, costing the state millions of dollars in additional revenue. To address this issue, we recommended that CDTFA update the source of the data it used for calculating the tax rate for other tobacco products, such as cigars, chewing tobacco, and

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

² These statistics do not include recommendations for legislative changes.

e-cigarettes containing nicotine. In response to these recommendations, CDTEFA made changes to its methodology for calculating tax rates on these tobacco products and in a follow-up audit issued in November 2022, we determined that the changes CDTEFA made increased tax revenue to the State by \$45 million annually.

In September 2023, we mailed notices to audited and investigated entities regarding recommendations more than a year old and not fully implemented. The tables beginning on page 5 summarize and provide information on these recommendations. Table 1 shows recommendations more than five years old issued to state entities between November 2016 and October 2017 that have not been fully implemented as of the agencies' latest response. Because the recommendations shown in Table 1 are more than five years old, we will not reassess them in subsequent reports. Table 2, beginning on page 11, summarizes recommendations that have not been fully implemented for audits and investigations pertaining to state entities and issued between November 2017 and October 2022. As indicated on Table 2, we did not always agree with agency assertions that certain recommendations were fully implemented. Two columns in Table 2 provide our reason for disagreement. Table 3, beginning on page 53, summarizes recommendations more than one year old made to nonstate entities and their current implementation status.

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

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Reference for Reports Featuring Recommendations to Multiple Entities

| REPORT | | ENTITIES WITH RECOMMENDATIONS |
|--|----------|--|
| State Entities With Recommendations—Included in Tables 1 or 2 | | |
| A | 2016-126 | California Department of Justice, California Department of Social Services |
| B | 2016-130 | University of California, Board of Regents of the University of California |
| C | 2017-109 | California Department of Public Health, Department of Health Care Services, Office of Statewide Health Planning and Development |
| D | 2017-117 | Department of Health Care Services, Mental Health Services Oversight and Accountability Commission |
| E | 2018-113 | California Department of Corrections and Rehabilitation, California Rehabilitation Oversight Board |
| F | 2019-046 | California Department of Education, Department of Health Care Services |
| G | 2019-105 | California Department of Public Health, Department of Health Care Services |
| H | 2021-112 | California Department of Justice, California Department of Social Services |
| I | 2021-114 | Department of General Services, Department of Housing and Community Development |
| J | 2021-117 | California Public Utilities Commission, Office of Energy Infrastructure Safety |
| K | 2021-123 | California Department of Justice, California Department of Public Health |
| Nonstate Entities With Recommendations—Included in Table 3 | | |
| L | 2017-032 | Bakersfield College, Peralta Community College District |
| M | 2017-101 | Los Angeles County Sheriff's Department, Sacramento County Sheriff's Department, San Diego County Sheriff's Department |
| N | 2017-104 | Los Angeles County Office of Education, Los Angeles Regional Adult Education Consortium, Montebello Unified School District |
| O | 2020-112 | County of Mendocino, County of Santa Clara Office of Supportive Housing, Fresno Housing Authority |
| P | 2021-113 | Alameda County Probation Department, Contra Costa County Probation Department, Del Norte County Probation Department, Los Angeles County Probation Department, San Joaquin County Probation Department |
| State and Nonstate Entities With Recommendations—Included in Tables 2 and 3 | | |
| Q | 2017-102 | Cerritos College, Chancellor of the California Community Colleges, Foothill-De Anza Community College District, Los Rios Community College District |
| R | 2019-103 | Butte County, California Governor's Office of Emergency Services, County of Sonoma, County of Ventura |
| S | 2019-104 | California Department of Education, San Bernardino City Unified School District |
| T | 2019-116 | Board of State and Community Corrections, Los Angeles County Probation Department |
| U | 2019-125 | California Department of Education, California Department of Public Health, Charter Academy of the Redwoods, Gateway Public Schools, Heartland Charter School, San Francisco Unified School District |
| V | 2020-102 | Board of State and Community Corrections, County of Alameda, County of Fresno, County of Los Angeles |
| W | 2020-109 | Butte County, California Department of Social Services, Kern County, Stanford University |
| X | 2021-105 | California Department of Corrections and Rehabilitation, City of San Bernardino Police Department, Los Angeles County Sheriff's Department, San José Police Department, Stockton Police Department |

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Table 1
Recommendations Made to State Entities That Are More Than Five Years Old and Are Still Not Fully Implemented
(Reports Issued From November 2016 Through October 2017)

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|--|---|--|------------------------------|
| BUSINESS, CONSUMER SERVICES, HOUSING | | | |
| <i>Board of Registered Nursing</i> | | | |
| Board of Registered Nursing: Significant Delays and Inadequate Oversight of the Complaint Resolution Process Have Allowed Some Nurses Who May Pose a Risk to Patient Safety to Continue Practicing 2016-046 (December 2016) | 7. To ensure that BRN resolves complaints regarding nurses in a timely manner, by March 1, 2017, it should establish a plan to eliminate its backlog of complaints awaiting assignment to an investigator. | 6 | † |
| | 10. To increase its pool of expert witnesses, by June 2017, BRN should take the steps necessary to increase the hourly wage it pays expert witnesses. | 6 | Will Not Implement |
| CORRECTIONS AND REHABILITATION | | | |
| <i>California Department of Corrections and Rehabilitation</i> | | | |
| California Department of Corrections and Rehabilitation: It Must Increase Its Efforts to Prevent and Respond to Inmate Suicides 2016-131 (August 2017) | 2. Corrections should immediately require mental health staff to score 100 percent on risk evaluation audits in order to pass. If a staff member does not pass, Corrections should require the prison to follow its current policies by reviewing additional risk evaluations to determine whether the staff member needs to undergo additional mentoring. | 6 | Will Not Implement |
| | 16. To ensure that prisons comply with its policies related to suicide prevention and response, Corrections should continue to develop its audit process and implement it at all prisons by February 2018. The process should include, but not be limited to, audits of the quality of prisons' risk evaluations and treatment plans. | 6 | January 2024 |
| GOVERNMENT OPERATIONS | | | |
| <i>Department of General Services</i> | | | |
| California Department of General Services and California Department of Technology: Neither Entity Has Provided the Oversight Necessary to Ensure That State Agencies Consistently Use the Competitive Bidding Process 2016-124 (June 2017) | 3. To improve its oversight of the State's noncompetitive contracts, General Services should, within 90 days, create plans for regularly performing statewide analyses to identify potential abuse or overuse of noncompetitive contracts. These analyses should include, but not be limited to, calculating the proportional value and number of the State's competitive and noncompetitive contracts and amendments, examining trends in agencies' use of noncompetitive contracts and amendments, and identifying unusual patterns among vendors receiving state contracts through noncompetitive means. | 6 | Will Not Implement |

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

California Department of Social Services

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A

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|--|-----|--|---|--------------------|
| California Department of Social Services: Its Caregiver Background Check Bureau Lacks Criminal History Information It Needs to Protect Vulnerable Populations in Licensed Care Facilities 2016-126 (March 2017) | 10. | To ensure that Social Services evaluates the risk individuals may pose to vulnerable populations in its licensed care facilities as quickly as possible, by July 2017, Social Services should establish time frames for staff to evaluate individuals who are present in their facilities and who have received administrative actions from other departments. In addition, it should monitor and follow up with the appropriate staff regarding the status of their assessments of these individuals and their final decisions. | 6 | † |
| | 13. | To comply with state law and better protect vulnerable populations in California's licensed care facilities, Social Services should immediately change its policy to require that its exemption analysts evaluate all infraction convictions, other than minor traffic violations, before granting exemptions to individuals. If Social Services believes it is not feasible to evaluate all of these convictions, it should report to the Legislature, by June 2017, how it ensures that vulnerable populations are not at risk and should request that the Legislature change the law to eliminate infraction convictions as a crime category that Social Services must evaluate in order to grant an exemption. | 6 | Will Not Implement |
| | 26. | To ensure that regional offices pursue legal actions in a timely manner, by July 2017, Social Services' headquarters should identify a resource—such as a unit—to monitor and follow up with the regional offices regarding the status of their legal actions related to substantiated address matches of registered sex offenders at licensed facilities. | 6 | † |

HIGHER EDUCATION

The California State University

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|---|-----|--|---|-----------|
| California State University: Stronger Oversight Is Needed for Hiring and Compensating Management Personnel and for Monitoring Campus Budgets 2016-122 (April 2017) | 3. | To improve the oversight of CSU's management personnel, the Chancellor's Office should work with campuses, bargaining unit representatives, the Public Employment Relations Board, and others as necessary to come to an agreement on the appropriate classification of coaches. The Chancellor's Office should take into account the concerns that San Diego State has raised about the labor market for these employees. | 6 | June 2024 |
| | 10. | The Chancellor's Office should finish developing the Common Human Resources System and implement it as scheduled by December 2019. | 6 | May 2028 |

University of California

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B

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|---|----|--|---|---|
| The University of California Office of the President: It Failed to Disclose Tens of Millions in Surplus Funds, and Its Budget Practices Are Misleading 2016-130 (April 2017) | 5. | To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2018, the Office of the President should implement our recommended budget presentation shown in Figure 11 on page 40 [of the audit report]. Specifically, the Office of the President's budget presentation to the regents should include a comparison of its proposed budget to its actual expenditures for the previous year. It should also include all its expenditures and identify changes to the discretionary and restricted reserves. The Office of the President should combine both the disclosed and undisclosed budgets into one budget presentation. | 6 | † |
|---|----|--|---|---|

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
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| | 22. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2019, the Office of the President should continue to present a comprehensive budget based on the presentation in Figure 11 to the regents, the Legislature, and the public. | 6 | † |
| | 23. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2019, the Office of the President should set targets for any needed reductions to salary amounts using the results from its public and private sector comparison and adjust its salaries accordingly. | 6 | † |
| | 32. To determine the amount of money that it can reallocate to campuses and to ensure that it publicly presents comprehensive and accurate budget information, by April 2020, the Office of the President should evaluate its budget process to ensure that it is efficient and has adequate safeguards that ensure that staff approve and justify all budget expenditures. If the Office of the President determines that its safeguards are sufficient, it should begin developing a multiyear budget plan. | 6 | † |
| | 34. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020, the Office of the President should adjust its salary levels and ranges to meet its established targets. | 6 | † |
| | 36. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020, the Office of the President should reallocate funds to campuses when adjustments to its salaries and benefits result in savings. | 6 | Will Not Implement |
| | 39. To ensure that its staffing costs align with the needs of campuses and other stakeholders, by April 2020, the Office of the President should report to the regents on the amount of funds it reallocates to campuses as a result of implementing our recommendations. | 6 | Will Not Implement |
| | <p>The University of California Office of the President: It Has Not Adequately Ensured Compliance With Its Employee Displacement and Services Contract Policies</p> <p>2016-125.1 (August 2017)</p> | 8. To ensure that the university achieves its goals of obtaining services at the lowest cost or best value and of providing vendors with fair access to contracting opportunities, the Office of the President should revise the university's contract manual to incorporate the best practices found in the State Contracting Manual for limiting the use of amendments to repeatedly extend existing contracts. | 6 |
| | 9. To ensure that the university achieves its goals of obtaining services at the lowest cost or best value and of providing vendors with fair access to contracting opportunities, the Office of the President should revise the university's contract manual to narrow the exemption from competition to only selected professional services, similar to the State Contracting Manual. | 6 | Will Not Implement |
| Board of Regents of the University of California | | | |
| <p>The University of California Office of the President: It Failed to Disclose Tens of Millions in Surplus Funds, and Its Budget Practices Are Misleading</p> <p>2016-130 (April 2017)</p> | 7. To ensure the ongoing accountability of the Office of the President, the regents should require it to implement our recommendations and report periodically on its progress. | 6 | † |
| | 14. To ensure that the Office of the President's staffing levels are justified and that costs are reasonable and align with the needs of campuses and other stakeholders, the regents should require the Office of the President to implement our recommendations and report periodically on its progress. | 6 | † |



| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|--|---|--|------------------------------|
| K-12 EDUCATION | | | |
| <i>California Department of Education</i> | | | |
| California Department of Education: It Has Not Ensured That School Food Authorities Comply With the Federal Buy American Requirement 2016-139 <i>(July 2017)</i> | 1. To strengthen its administrative reviews and help ensure that school food authorities comply with the Buy American requirement, Education should update its written procedures to include a requirement that reviewers collect and retain evidence for all items they evaluate for compliance with the Buy American requirement. This update should occur no later than October 1, 2017. | 6 | Will Not Implement |
| School Library Services: Vague State Laws and a Lack of Monitoring Allow School Districts to Provide a Minimal Level of Library Services 2016-112 <i>(November 2016)</i> | 23. To better understand the condition of school libraries statewide and to raise stakeholders' awareness of the State Education Board's adopted model standards, Education should identify school districts that reported employing significantly fewer teacher librarians in fiscal year 2015–16 than in previous years and verify the accuracy of their fiscal year 2015–16 reports. | 6 | Will Not Implement |
| Uniform Complaint Procedures: The California Department of Education's Inadequate Oversight Has Led to a Lack of Uniformity and Compliance in the Processing of Complaints and Appeals 2016-109 <i>(January 2017)</i> | 3. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017, Education should designate a central office to receive all complaints and appeals. This central office should distribute complaints and appeals to the correct divisions for investigation or review. | 6 | † |
| | 4. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017, Education should designate a central office to receive all complaints and appeals. This central office should establish a single database to record and track all investigations of complaints and reviews of appeals. This database should capture all data necessary for Education to effectively make informed decisions related to UCP complaints or appeals. At a minimum, the database should capture the date on which Education received each complaint or appeal, the date on which it forwarded the complaint or appeal to the appropriate division for investigation or review, and the date on which it sent the decision to the complainant. The database should also include the type of complaint or appeal, the LEA involved, and the decision. | 6 | † |
| | 5. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017, Education should designate a central office to receive all complaints and appeals. This central office should track the divisions' progress in processing complaints and appeals to ensure the divisions meet all UCP requirements, including documenting exceptional circumstances that constitute good cause for extending investigations beyond 60 days. | 6 | † |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|--------------------------------------|--|--|------------------------------|
| | 6. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017, Education should designate a central office to receive all complaints and appeals. This central office should work with divisions to establish policies and procedures for the divisions to follow when investigating UCP complaints and reviewing appeals. The procedures should identify the individuals or units responsible for investigating complaints and reviewing appeals, the steps and time frames for conducting investigations and reviews, the requirements for issuing decisions, and the documentation that should be retained in the files. | 6 | † |
| | 7. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017, Education should designate a central office to receive all complaints and appeals. This central office should establish and distribute a standard investigation report format that includes the required elements for the divisions to use when processing UCP complaints. | 6 | † |
| | 8. To ensure that it consistently processes complaints and appeals in a timely manner and that it investigates and reviews all UCP complaints and appeals in compliance with state law and regulations, by July 2017, Education should designate a central office to receive all complaints and appeals. This central office should monitor the divisions' decisions and reports on complaints and appeals to ensure that they comply with requirements. | 6 | † |
| | 16. To increase the efficiency and effectiveness of LEAs' UCP processes, Education should work with those LEAs throughout the State that receive a disproportionately high number of non-UCP complaints through the UCP process to assess the potential benefits of establishing similar mechanisms. | 6 | Will Not Implement |
| | 22. To ensure that its regulations are consistent and align with state and federal requirements, Education should revise its regulations to allow LEAs to extend investigations under exceptional circumstances that constitute good cause if the LEAs document and support with evidence the reasons for the extensions. | 6 | Will Not Implement |
| | 23. After it makes the recommended regulatory changes to allow extensions under exceptional circumstances, Education should review LEAs' extensions to investigations as part of its Federal Program Monitoring to ensure that LEAs' documentation is sufficient and that their reasons adequately justify such extensions. | 6 | Will Not Implement |

LEGISLATIVE, JUDICIAL, AND EXECUTIVE

California Department of Justice



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|--|--|---|--------------------|
| <p>California Department of Social Services: Its Caregiver Background Check Bureau Lacks Criminal History Information It Needs to Protect Vulnerable Populations in Licensed Care Facilities</p> <p>2016-126 (March 2017)</p> | <p>20. To ensure that it is receiving all arrest information from law enforcement agencies, at a minimum, Justice should consider trends in the number of arrest reports each law enforcement agency sends it and the number of reports that it might expect to receive from an agency given the agency's size, location, and reporting history. Whenever Justice identifies a law enforcement agency that it determines may not be reporting all required information, it should request that the agency forward all required arrest information.</p> | 6 | Will Not Implement |
|--|--|---|--------------------|

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION |
|---|---|--|------------------------------|
| Secretary of State's Office | | | |
| Santa Clara County Registrar of Voters: Insufficient Policies and Procedures Have Led to Errors That May Have Reduced Voters' Confidence in the Registrar's Office 2017-107 (October 2017) | 11. The Secretary of State should adopt regulations establishing clear criteria for mistakes in election-related materials that constitute reportable errors and require counties to report these errors to it after each election. | 6 | 2025 |
| | 12. Beginning in December 2018, the Secretary of State should implement annual risk-based reviews of a selection of county election officials' offices to ensure their compliance with state election laws and regulations. | 6 | 2024 |
| | 13. To inform and enhance the guidance it provides to county election officials, the Secretary of State should analyze error reports and its risk-based review results to focus its guidance on topics most relevant to improving elections throughout the State. | 6 | 2024 |
| State Bar of California | | | |
| The State Bar of California: It Needs Additional Revisions to Its Expense Policies to Ensure That It Uses Funds Prudently 2017-030 (June 2017) | 7. To assign purchasing cards only to appropriate staff, to ensure that the State Bar's records of employees' credit limits reflect those established with the bank, and to verify that staff use purchasing cards only for allowable and necessary expenses, the State Bar should immediately restrict the use of purchasing cards to its original purpose, which was for low-dollar and frequently occurring purchases. For purchases above \$5,000, the State Bar should require the vendor to bill for payment. | 6 | † |
| | 9. To ensure that its costs are reasonable and appropriate, the State Bar should update its meal and catering policy to align with the meal policy of the State's Executive Branch and should require individuals attending committee meetings for the State Bar to comply with standard meal per diem rates. | 6 | † |
| Superior Court of California, County of San Mateo | | | |
| Judicial Branch Procurement: The Five Superior Courts We Reviewed Mostly Adhered to Required and Recommended Practices, but Some Improvements Are Needed 2016-301 (November 2016) | 13. To ensure that it properly authorizes payments and purchases only allowable items, the San Mateo court should process payments in accordance with the requirements and recommended practices of the Judicial Council and the State. Specifically, the San Mateo court should amend its bottled water service contract to ensure that water is purchased for use by jurors and court room staff only. | 6 | Will Not Implement |
| NATURAL RESOURCES | | | |
| Department of Water Resources | | | |
| Department of Water Resources: The Unexpected Complexity of the California WaterFix Project Has Resulted in Significant Cost Increases and Delays 2016-132 (October 2017) | 7. To ensure that DWR manages WaterFix in an effective manner, DWR should complete both the economic analysis and financial analysis for WaterFix and make the analyses publicly available as soon as possible. | 6 | Summer 2024 |

† Contrary to our determination, the audited agency believes it has fully implemented the recommendation.

Table 2
Recommendations Made to State Entities That Are More Than One Year Old and Are Still Not Fully Implemented
(Reports Issued From November 2017 Through October 2022)

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--|---|---|------------------------------------|--|--|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| BUSINESS, CONSUMER SERVICES, HOUSING | | | | | |
| <i>Board of Registered Nursing</i> | | | | | |
| Board of Registered Nursing: It Has Failed to Use Sufficient Information When Considering Enrollment Decisions for New and Existing Nursing Programs 2019-120 (July 2020) | 6. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: <ul style="list-style-type: none"> • Compile and aggregate the information from the facility approval forms into a database and take reasonable steps to ensure that the information is accurate and current. | 3 | December 2023 [#] | | |
| | 7. To ensure that BRN is using up-to-date, accurate, and objective information to inform the governing board's enrollment decisions and to assess clinical capacity for student placements, by April 1, 2021, BRN should do the following: <ul style="list-style-type: none"> • Annually publish clinical capacity information on its website for public use. | 3 | December 2023 [#] | | |
| | 9. To identify additional facilities that might offer clinical placement slots, by October 1, 2021, and annually thereafter, BRN should compare its nursing program database with OSHPD's list of health care facilities. BRN should share the results of its comparison with nursing programs by publishing this information on its website. | 3 | December 2023 [#] | | |
| <i>Department of Housing and Community Development</i> | | | | | |
| California Department of Housing and Community Development: Its Oversight of Housing Bond Funds Remains Inconsistent 2018-037 (September 2018) | 16. To ensure that it is able to meet its administrative monitoring obligations and that it uses housing bond funds in compliance with state law, regulations, and program guidelines, HCD should develop a long-term plan by January 1, 2019, for how it will avoid exceeding the administrative cost limits of those programs in the most immediate danger of overage and for how it will address instances when it has exceeded administrative cost limits. The plan should identify the programs at risk of exceeding the limit; the actions HCD will take for each program to gain efficiencies; its plan for moving staff between programs; a request for more money or legislative changes such as modifying the statutory limit on administrative spending, if necessary; and an evaluation of the consequences of not fulfilling its monitoring obligations. | 5 | † | • | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--|--|---|------------------------------------|--|--|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 18. To ensure that it complies with state law, prudently uses administrative funding, and promotes transparency, HCD should calculate and retain only funds equal to its actual administrative costs in instances when it does not disburse awarded funds to a recipient and subsequently grants the funds to another recipient. | 5 | † | | ● |
| | 19. To ensure that it does not exceed administrative cost restrictions and that it maximizes the funds intended to address target populations' housing needs, HCD should estimate when it will run out of administrative funds for any specific program, document its projection methodology, and provide underlying data and support for its estimates. The projections should include, but not be limited to, actual staff time spent on the program, the number of awards being monitored, and the length of monitoring. Staff should provide these projections and methodologies to management for review and approval by December 1, 2018, and then at least biannually thereafter. | 5 | † | | ● |
| California Department of Housing and Community Development: It Failed to Expedite Access to Federal Funding to Address the Impact of the COVID Pandemic on California's Homeless Population 2020-611 (August 2021) | 3. To ensure its ability to more quickly provide CoCs with access to emergency funding that the federal government allocates to the State in the future, such as additional ESG-CV funding, the department should, by December 2021, develop a strategy that it can use in emergency situations to more efficiently complete or amend contracts and make funding available to recipients. | 2 | August 2023# | | |
| | 5. To ensure that it has the data necessary to measure the effect the ESG-CV program has in addressing homelessness, the department should immediately develop and implement a plan to collect outcome information either independently or through HDIS. Also, by March 2022, the department should begin reporting annually the outcome information it collects so that it can demonstrate the effectiveness of its programs and so that decision makers can use the reported data to inform budget and policy decisions. | 2 | July 2023# | | |
| Regional Housing Needs Assessments: The Department of Housing and Community Development Must Improve Its Processes to Ensure That Communities Can Adequately Plan for Housing 2021-125 (March 2022) | 4. To ensure that it adequately supports the vacancy rate adjustments it makes to needs assessments, by February 2023, HCD should perform a formal analysis of healthy vacancy rates and historical trends to inform those adjustments. | 1 | † | ● | |

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|---|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| State Surplus Property: The State Should Use Its Available Property More Effectively to Help Alleviate the Affordable Housing Crisis 2021-114 <i>(March 2022)</i> | 11. To better promote development of affordable housing on local surplus land, HCD should, by January 2023, update its guidelines on the local surplus property law to indicate how it will respond to instances where local agencies do not notify it of their intention to sell property before disposing of it, and where DGS was unable to issue a notice of violation before the sale. Further, HCD should seek legislative changes to the extent it believes they are needed to clarify its authority or the law. | 1 | May 2023 [#] | | |
| | 12. To better promote development of affordable housing on local surplus land, HCD should, by January 2023, update its guidelines related to the local surplus property law to provide information on how it will assess and support good faith negotiations to mitigate the risk that local agencies may negotiate with developers in bad faith. | 1 | May 2023 [#] | | |

CORRECTIONS AND REHABILITATION

Board of State and Community Corrections

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|--|---|---|--------------------|---|---|
| Juvenile Justice Crime Prevention Act: Weak Oversight Has Hindered Its Meaningful Implementation 2019-116 <i>(May 2020)</i> | 20. To ensure that counties include accurate information in their comprehensive plans and year-end reports, Community Corrections should review the information counties submit to it and follow up with them to obtain missing information or to clarify information that seems incorrect. | 3 | † | • | • |
| | 21. To better promote effective local efforts related to the JJCPA, Community Corrections should include on its website the capability for stakeholders, counties, and other interested parties to review and easily compare the JJCPA information of multiple counties. Specifically, its website should allow users to be able to select a specific type of JJCPA-funded program and easily review information the counties submitted for all programs associated with that program type. Community Corrections should determine the cost of providing this additional service and, if necessary, request additional resources. | 3 | Will Not Implement | | |
| Board of State and Community Corrections: Its Administration of Coronavirus Emergency Supplemental Funds Has Been Marred by Delays, Unfair Awards, and Insufficient Monitoring 2021-616 <i>(October 2021)</i> | 4. To ensure that it efficiently and effectively administers state and federal grants, including any future emergency funds it might receive, Community Corrections should improve its standard grant policies and procedures by December 2021 to address the circumstances under which it will deviate from its solicitation requirements and the steps it will take to ensure that it informs all applicants—and potential applicants—of the deviations, such as by including this information in its grant solicitation or in subsequent communications made available to all potential applicants. | 2 | † | • | • |

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|---|---|---|------------------------------------|--|--|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 5. To ensure that it efficiently and effectively administers state and federal grants, including any future emergency funds it might receive, Community Corrections should improve its standard grant policies and procedures by December 2021 to address a thorough and documented evaluation of grant applications, including the justification for awards and an explanation of how it will solve instances in which an application does not comply with the solicitation's requirements, so that its decision to approve each application is justified. | 2 | † | ● | ● |
| | 6. To maximize the number of applicants that apply for grant funding, Community Corrections should ensure that its grant requirements are not overly burdensome and that they are achievable within the grant period. | 2 | † | ● | ● |
| | 8. To comply with federal and state requirements, and to ensure transparency, consistency, and fairness in its grant process, Community Corrections should post its grant procedures publicly on its website once it has improved its standard grant procedures. | 2 | † | ● | ● |
| | 9. To ensure that CDCR and the counties spend CESF funds appropriately and in a timely manner, Community Corrections should immediately develop and implement a plan to begin monitoring the use of CESF funds. This plan should include steps to ensure that it obtains and reviews required reports on time, takes action based on what it finds, and employs a strategy to identify potential instances of counties using CESF funds to supplant other funding. | 1 | June 2023# | | |
| | 19. To ensure that the county Partnership Committees report consistent and complete, and comparable information regarding their public safety realignment funding and activities, by September 2021, the Corrections Board should develop and distribute guidance to counties of its expectations for reporting financial information related to all public safety realignment accounts. | 2 | Will Not Implement | | |
| Public Safety Realignment: Weak State and County Oversight Does Not Ensure That Funds Are Spent Effectively 2020-102 (March 2021) | 20. To ensure that the county Partnership Committees report consistent and complete, and comparable information regarding their public safety realignment funding and activities, by September 2021, the Corrections Board should develop and implement a process to review and analyze the information that counties provide about their realignment activities and expenditures each year. | 2 | † | ● | ● |
| | 21. To ensure that the county Partnership Committees report consistent and complete, and comparable information regarding their public safety realignment funding and activities, by September 2021, the Corrections Board should develop definitions for terms its asks counties to report on, including assault on staff and inmate risk level. | 2 | April 2021# | | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 23. To ensure that the counties' detention facilities address health, fire, and life safety deficiencies in a timely manner and that the Governor and the Legislature are aware of these deficiencies, beginning with its next biennial report, the Corrections Board should incorporate inspection information that the state fire marshal and county departments of public health provide to counties into its corrective action process and its reports to the Governor and the Legislature. | 2 | December 2022 [#] | | |
| | 24. To ensure that it provides state leadership and promotes best practices for counties to use, by March 2022, the Corrections Board should conduct an independent analysis of best practices, such as effective practices for restitution or rehabilitative programs, related to public safety realignment and publish the results. | 2 | Unknown | | |
| | 25. To ensure that it provides state leadership and promotes best practices for counties to use, by March 2022, the Corrections Board should categorize the best practices it lists on its website for ease of reference to the counties. | 2 | June 2023 [#] | | |
| | 26. To ensure that it provides state leadership and promotes best practices for counties to use, by March 2022, the Corrections Board should determine common county needs stemming from realignment and promote specific best practices that meet the common needs of counties, including best practices developed and adopted by California counties. | 2 | December 2023 [#] | | |

California Department of Corrections and Rehabilitation

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|--|--|---|---------------|--|--|
| <p>California Department of Corrections and Rehabilitation: It Has Poorly Administered the Integrated Services for Mentally Ill Parolees Program, and With Current Funding Cuts, It Must Find Ways to Transition Parolees to County Services</p> <p>2020-103 (August 2020)</p> | 1. To increase public safety and reduce the likelihood of recidivism, Corrections should establish a separate category in the appropriate data system to track the individuals who would have qualified for the integrated services program. It should also ensure that staff in the institutions, including mental health clinicians and staff involved in prerelease planning, coordinate with parole to assign these individuals to parole agents with specialized caseloads who have the training and experience to serve this population. Corrections should focus its efforts on at least the eight counties that are losing the integrated services program and complete the steps noted in this recommendation by February 2021. | 3 | December 2026 | | |
|--|--|---|---------------|--|--|

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 2. To increase public safety and reduce the likelihood of recidivism, Corrections should continue to meet with the appropriate staff in the behavioral health departments of the eight counties where the integrated services program currently operates to facilitate coordination among Corrections' staff, the providers, and the counties. The coordination should focus on smoothly transitioning current program participants to the county services they need and on developing processes for future parolees with mental illness and issues with homelessness who will transition to county services. Corrections should begin holding these meetings by October 2020 and continue them until all necessary processes are in place. | 3 | December 2026 | | |
| | 4. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, Corrections should review its processes for connecting these individuals to county services by determining the appropriate metrics to evaluate its processes and by setting goals related to those metrics. | 3 | April 2024 | | |
| | 5. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, Corrections should review its processes for connecting these individuals to county services by ensuring that it is collecting sufficient, consistent data to review those metrics. | 3 | April 2024 | | |
| | 6. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, Corrections should review its processes for connecting these individuals to county services by establishing a timeline for conducting reviews regularly, but at least every three years. Corrections should develop its plan by July 2021 and include at least the eight counties formerly served by the integrated services program. Corrections should complete its first review by December 2021. | 3 | April 2024 | | |
| | 7. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, Corrections should review its processes for connecting these individuals to county services by reporting on its success in meeting its goals to the Council on Criminal Justice and Behavioral Health and the public. Corrections should develop its plan by July 2021 and include at least the eight counties formerly served by the integrated services program. Corrections should complete its first review by December 2021. | 3 | April 2024 | | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 8. To determine whether parolees with mental illness who have housing needs are receiving necessary services and support during their parole terms, Corrections should review its processes for connecting these individuals to county services by using the reviews to identify changes to improve its processes for connecting parolees to resources, including improving training for Corrections' staff. Corrections should develop its plan by July 2021 and include at least the eight counties formerly served by the integrated services program. Corrections should complete its first review by December 2021. | 3 | December 2024 | | |
| Law Enforcement Departments Have Not Adequately Guarded Against Biased Conduct 2021-105 (April 2022) | 9. To communicate to both the public and its officers its commitment to performing its duties in a fair and impartial manner, CDCR should formalize a policy that aligns with best practices by, at minimum, declaring that biased conduct is prohibited, describing in detail what constitutes biased conduct, and outlining key compliance mechanisms. | 1 | January 2024 | | |
| | 14. To proactively identify signs that officers may need additional training or supports to address possible biased behavior, CDCR should, by April 2023, adopt a policy and implement procedures that align with best practices for an effective early intervention system. The system should do the following: <ul style="list-style-type: none"> Track and incorporate data at the officer level related to complaints, uses of force, and other indicators as appropriate, and use these data to identify officers who could benefit from early intervention. Specify a range of early intervention options—such as trainings, mentoring or other supervisory approaches, mental health services, or reassignment—with guidance about how to apply them to the particular circumstances of each officer's conduct. The system should require prompt interventions that address the identified issues with or patterns in the officers' conduct, including conduct related to bias. Require monitoring of the officers who receive intervention to evaluate whether their performance improves or whether additional interventions are needed. | 1 | January 2024 | | |
| | 15. To ensure that it adequately responds to potentially biased conduct, CDCR should continue to carry out its planned reforms of its misconduct investigation process. In doing so, it should adopt a clear and comprehensive definition of biased conduct, specify criteria for determining whether conduct meets that definition, document formal analysis of officers' conduct using the criteria, and provide training about how to perform these assessments. | 1 | January 2024 | | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 16. CDCR should specify options for corrective actions beyond punitive discipline that are designed to change officer behaviors associated with biased conduct and require that, when appropriate, these corrective actions—such as training and education—be part of the discipline that officers receive when they are found to have engaged in biased conduct. | 1 | March 2024 | | |
| | 17. To improve its ability to effectively investigate allegations of officer misconduct, by April 2023, CDCR should establish a time frame for equipping its remaining facilities with body-worn cameras and begin implementing that plan. | 1 | Will Not Implement | | |
| | 1. To ensure that Corrections has reliable tools for assessing the needs of its inmate population, it should validate COMPAS and CSRA by January 2020 and revalidate all of its assessment tools at least every five years. | 4 | December 2024 | | |
| California Department of Corrections and Rehabilitation: Several Poor Administrative Practices Have Hindered Reductions in Recidivism and Denied Inmates Access to In-Prison Rehabilitation Programs 2018-113 <i>(January 2019)</i> | 8. To increase the space available for rehabilitation programs, by January 2020, Corrections should analyze and report on its current infrastructure capacity compared to its needs for the programs. The report should include the current space available and the square footage needed. If the report indicates that additional space is necessary, Corrections should work with the Legislature to address those needs. | 4 | † | | • |
| | 13. To ensure that Corrections effectively and efficiently allocates resources and reduces recidivism, it should collaborate with C-ROB during fiscal year 2019–20 to establish annual targets for reducing recidivism and determining the cost-effectiveness of the programs. Corrections should also request federal grants tied to setting targets for recidivism reduction. | 4 | May 2024 | | |
| California Prison Industry Authority | | | | | |
| California Prison Industry Authority: It Gave Nearly \$1.3 Million in Unlawful Gifts to Other State Agencies and Repeatedly Violated Merit-Based Employment Principles I2019-0559 <i>(July 2021) ‡</i> | 9. CalPIA should, in consultation with the Personnel Board, consider voiding appointments and requiring employees who acted in bad faith to return all compensation as the Table on page 22 [of the audit report] shows. | 2 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| California Rehabilitation Oversight Board | | | | | |
| <p>California Department of Corrections and Rehabilitation: Several Poor Administrative Practices Have Hindered Reductions in Recidivism and Denied Inmates Access to In-Prison Rehabilitation Programs</p> <p>2018-113 (January 2019)</p> | 16. To ensure that Corrections is taking steps to reduce recidivism, C-ROB should monitor whether Corrections is developing appropriate recidivism targets and, in its annual report, should evaluate Corrections' progress toward meeting those targets. | 4 | Will Not Implement | | |



ENVIRONMENTAL PROTECTION

California Air Resources Board

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|---|---|---|---------------|--|---|
| <p>California Air Resources Board: Improved Program Measurement Would Help California Work More Strategically to Meet Its Climate Change Goals</p> <p>2020-114 (February 2021)</p> | 1. To improve its ability to isolate each of its incentive programs' additional GHG reductions, by February 2022, CARB should establish a process to formally identify its incentive programs' overlap with other programs that share the same objectives. As part of that process, CARB should document how it will account for the overlap to allow the most accurate program measurement possible. | 2 | † | | • |
| | 3. To improve its ability to identify the effectiveness of each of its incentive programs in reducing GHG emissions, by August 2021, CARB should develop a process to define, collect, and evaluate data on the behavioral changes that result from each of its incentive programs. Having done so, by February 2022, CARB should collect and analyze relevant survey information for all consumer-focused incentive programs, as well as information about the behavioral effects of programs that other entities offer, such as the federal tax credit. | 2 | February 2024 | | |
| | 4. To better assist the State in achieving its GHG goals, CARB should use the information we describe to refine its GHG emissions estimates for its incentive programs in its annual reports to the Legislature, the funding plans approved by its board, and any longer-term planning documents or reports. | 2 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 11. To better demonstrate the socioeconomic benefits that its incentive programs achieve, by February 2022, CARB should do the following: <ul style="list-style-type: none"> • Identify clear and measurable metrics it will use to assess each of the socioeconomic benefits it intends its programs to achieve. • Develop a process to collect data or use existing data to measure and report on each metric. • In its funding plans and annual reports, CARB should report to the Legislature and its board on those metrics. | 2 | Winter 2024 | | |
| | 12. To provide transparency to the Legislature and other stakeholders, beginning in 2022 and using the metrics and data described above, CARB should make funding and design recommendations in its funding plans and annual reports based on which programs are effective in producing socioeconomic benefits and at what cost. | 2 | Winter 2025 | | |
| | 14. To ensure that its incentive programs promote effective and equitable job training, by August 2021, CARB should develop a process to assess which programs should include a job training element. For those programs it identifies, by February 2022, CARB should direct its staff or its external program administrators to collect and report on the quality of job trainings and outcomes experienced by participants, including who received training, the credentials participants received as a result, any actual or expected wages they received as a result of participating in the training or for developing the relevant expertise, and the number of participants from disadvantaged communities or low-income communities and households. | 2 | Fall 2024 | | |

Department of Toxic Substances Control

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| California Department of Toxic Substances Control: The State's Poor Management of the Exide Cleanup Project Has Left Californians at Continued Risk of Lead Poisoning 2020-107 (October 2020) | 3. To ensure that the public and policy makers have the information they need to make informed decisions, DTSC should, by no later than April 2021, identify and publicize a date by which it expects to complete cleanup for all properties that meet or exceed the standard for lead contamination of 80 ppm identified in DTSC's cleanup plan. It should post this information on its website and, at least every six months, publish an update that indicates whether it is on track to meet that expected completion date based on its rate of progress. | 3 | October 2025 | | |
|---|---|---|--------------|--|--|


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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>4. To ensure that it has sufficient funding to clean up all lead-contaminated properties in the cleanup site, DTSC should do the following:</p> <ul style="list-style-type: none"> Identify the full amount of funding it needs to complete the cleanup of the 3,200 most contaminated properties and the remaining 4,600 contaminated properties. It should submit a request for funding in time for spring 2021 budget discussions that includes a range of funding options that spans from funding for the full cleanup to funding for only a portion of the remaining contaminated properties. Immediately revise its cost estimation methods to encompass the factors that it now knows will affect its overall costs. If needed, it should contract for expertise in determining accurate and complete estimates of the remaining cleanup cost. | 3 | October 2025 | | |
| State Water Resources Control Board | | | | | |
| State and Regional Water Boards: They Must Do More to Ensure That Local Jurisdictions' Costs to Reduce Storm Water Pollution Are Necessary and Appropriate 2017-118 <i>(March 2018)</i> | <p>7. If the State Water Board believes regulations are necessary to ensure that the regional boards and local jurisdictions follow its guidance regarding adequate and consistent information pertaining to their costs for storm water management, the State Water Board should adopt such regulations.</p> | 5 | July 2024 | | |
| | <p>11. The State Water Board should revise its trash policy to focus it on local jurisdictions that have water bodies that are harmed by trash, as identified by the polluted waters list. In addition, the State Water Board should review the polluted waters list at least biannually to identify any additional water bodies recently determined to be harmed by trash and impose its trash policy on the applicable jurisdictions.</p> | 5 | Will Not Implement | | |
| State Water Resources Control Board: It Lacks the Urgency Necessary to Ensure That Failing Water Systems Receive Needed Assistance in a Timely Manner 2021-118 <i>(July 2022)</i> | <p>7. To minimize the prolonged periods during which Californians suffer without safe drinking water, the State Water Board should, by January 2023, develop metrics and performance benchmarks for key phases of the application and funding processes, including the number of days it should take to execute a funding agreement after it receives a complete application. It should also review recent past applications in light of these new metrics to identify common reasons for delays—including an increase in consolidation projects—and develop processes to overcome these delays.</p> | 1 | † | • | • |
| | <p>8. To minimize the prolonged periods during which Californians suffer without safe drinking water, the State Water Board should, by January 2023, determine whether to change the way it assigns staff to projects, including whether to dedicate staff to working only on applications or on monitoring projects under construction.</p> | 1 | † | • | • |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 14. To ensure that it has sufficient staff to process funding applications in a timely manner, by July 2023, the State Water Board should evaluate its progress in meeting its performance goals and assess whether its current staffing levels are sufficient. If the State Water Board finds that it needs additional staff to meet its goals or to prevent a backlog of applications, it should request additional funding from the Legislature to meet its staffing needs. | 1 | † | ● | ● |
| | 16. To ensure that it is maximizing the number of water systems that are aware of available technical assistance and funding options, including failing water systems and water systems serving disadvantaged communities, the State Water Board should immediately amend the contract with its current outreach provider to coordinate with the State Water Board to ensure that the provider does not work with systems already receiving technical assistance. The State Water Board should also develop a plan by January 2023 to avoid future outreach work that duplicates the efforts of its providers or of its staff. | 1 | † | ● | ● |

GENERAL GOVERNMENT

California Department of Food and Agriculture

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|--|--|---|---------|--|--|
| Investigations of Improper Activities by State Agencies and Employees I2021-1 (May 2021) [‡] | 23. To remedy the effects of the improper governmental activities this investigation identified and to prevent those activities from recurring, Food and Agriculture should require the DAA to establish a housing policy that outlines expectations for employees who stay overnight and includes a section on adequate recordkeeping to ensure that it charges applicable employees each time they stay overnight. | 2 | Unknown | | |
| | 24. To remedy the effects of the improper governmental activities this investigation identified and to prevent those activities from recurring, Food and Agriculture should require the DAA to submit annual housing surveys to CalHR and to validate fair market value to determine the daily rate employees must pay each time they stay overnight and to subsequently charge employees that appropriate daily rate. | 2 | Unknown | | |
| | 25. To remedy the effects of the improper governmental activities this investigation identified and to prevent those activities from recurring, Food and Agriculture should review other DAAs that provide state-owned housing to ensure that they have housing policies and that they charge employees appropriate daily rates for any overnight stays. | 2 | Unknown | | |

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|---|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| California Department of Food and Agriculture: Poor Management Threatens the Success of the Pet Lover's Specialized License Plate Program 2019-121 (March 2020) | 6. To improve the effectiveness of marketing of the Pet Lover's program, by August 2020, Food and Agriculture should contract with an eligible nonprofit organization, as state law allows, to carry out additional marketing and promotional activities for the program. | 3 | Will Not Implement | | |
| California Department of Veterans Affairs | | | | | |
| California Department of Veterans Affairs and Department of General Services: The Departments' Mismanagement of the Veterans Home Properties Has Not Served the Veterans' Best Interests and Has Been Detrimental to the State 2018-112 (January 2019) | 10. To ensure that the veterans homes receive all of the funding to which they are entitled, by the May 2019 budget revision, CalVet should seek an augmentation to its appropriation for the homes equal to the lease revenues it generated from July 2015 through June 2018. If CalVet believes the state law requiring lease proceeds to augment its appropriation is outdated, it should seek a change to state law. | 4 | Will Not Implement | | |
| California Public Utilities Commission | | | | | |
|  Electrical System Safety: California's Oversight of the Efforts by Investor-Owned Utilities to Mitigate the Risk of Wildfires Needs Improvement 2021-117 (March 2022) | 8. To ensure that it does not authorize cost recovery, and the resulting rate increases, for activities that were part of a utility's previous general rate case, the CPUC should perform audits of the utilities' wildfire mitigation costs before approving recovery of those costs. In addition, the CPUC should implement sufficient safeguards to ensure the appropriateness of the costs passed on to customers. | 1 | † | • | |
| | 9. To ensure that utilities do not over-recover, or charge ratepayers more than they should for the activities they perform, the CPUC should make certain that if utilities request reimbursement for the costs questioned in the contractor audits, the utilities provide sufficient quantifiable and detailed analyses to substantiate that the costs were not paid for through the utilities' previously approved rates. | 1 | † | | • |

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

GOVERNMENT OPERATIONS

California Department of Technology

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|--|----|---|---|---------------|--|--|
| State High-Risk Update, Information Security: The California Department of Technology's Inadequate Oversight Limits the State's Ability to Ensure Information Security 2021-602 (January 2022) | 4. | To ensure that it understands the statewide security status of reporting entities, CDT should increase its capacity to perform timely compliance audits of high-risk entities, which may entail hiring more staff or securing additional contracted audit support. Further, CDT should prioritize calculating maturity metric scores for the nine entities that it has audited but that do not yet have scores because it has not evaluated their privacy controls. CDT should complete these steps by the conclusion of the four-year oversight life cycle in June 2022. | 1 | December 2024 | | |
| | 5. | Until it is able to conduct timely, objective audits of reporting entities, CDT should provide additional guidance to them by April 2022 on what constitutes a critical IT system and follow up annually to ensure that they complete the required self-assessments of those systems. | 1 | July 2024 | | |
| | 6. | To ensure that it understands the statewide security status of reporting entities, CDT should utilize the information from the entities' self-assessments of their systems, as well as from the nationwide review, to annually help identify common areas that require improvement across multiple reporting entities. | 1 | June 2024 | | |

Department of General Services



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|---|----|---|---|-----------------------------|--|--|
| State Surplus Property: The State Should Use Its Available Property More Effectively to Help Alleviate the Affordable Housing Crisis 2021-114 (March 2022) | 5. | To determine whether additional viable properties exist for affordable housing development, DGS should, by September 2022, contact the related agencies for the remaining properties it identified as potentially viable but for which it has not yet gathered additional information and make a determination as to the viability of the parcels those agencies possess. | 1 | March 2023 [#] | | |
| | 6. | To identify additional state-owned land suitable for affordable housing development, DGS should, by September 2022, develop a set of criteria to consistently evaluate state parcels for suitability as affordable housing sites. | 1 | September 2023 [#] | | |
| | 7. | To identify additional state-owned land suitable for affordable housing development, DGS should, beginning by July 2023 and every four years thereafter, conduct and document a review of all state-owned property and identify parcels that are potentially viable for affordable housing based on the established criteria. Once this review is complete, DGS should follow up with all possessing agencies to finalize property availability. Finally, DGS should work with HCD to prioritize the identified properties for development. | 1 | July 2024 | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 8. To increase the number of properties offered for affordable housing annually and to conduct a periodic review of all state owned properties, DGS should seek additional staffing as appropriate to provide dedicated support to the program, either by transferring existing positions or seeking a budget change for additional positions. | 1 | March 2023 [#] | | |
| | 10. To improve the State's ability to track public property, DGS should do the following: <ul style="list-style-type: none"> • By September 2022, begin reconciling the SPI and county assessors' real property records and update the SPI as necessary. • Ensure that county and state real property records remain in alignment by reviewing records and resolving any mismatches in the year before each periodic review occurs. | 1 | February 2026 | | |

HEALTH AND HUMAN SERVICES

California Department of Public Health

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|------------------------------|--|-----|--|---|----------------------------|--|--|
| <p>+ K</p> | <p>California Hospice Licensure and Oversight: The State's Weak Oversight of Hospice Agencies Has Created Opportunities for Large-Scale Fraud and Abuse</p> <p>2021-123 (March 2022)</p> | 1. | Until such time as the Legislature authorizes Public Health to issue the emergency regulations to protect the health and safety of current and prospective hospice patients, Public Health should pursue its standard regulatory authority to address these issues. | 1 | December 2023 [#] | | |
| <p>+ G</p> | <p>Childhood Lead Levels: Millions of Children in Medi-Cal Have Not Received Required Testing for Lead Poisoning</p> <p>2019-105 (January 2020)</p> | 11. | To better ensure that children with lead poisoning are identified and treated, CDPH should prioritize meeting legislative requirements related to these issues, including doing the following by March 2020: <ul style="list-style-type: none"> • Finish developing the lead risk evaluation regulations and include in them multiple risk factors, such as those used in lead risk evaluation questionnaires in other states. It should also commence the formal rulemaking process. | 3 | Spring 2024 | | |
| <p>+ C</p> | <p>Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued</p> <p>2017-109 (May 2018)</p> | 11. | To improve the availability and transparency of information, Public Health should upload all inspection findings to Cal Health Find and review ownership data by May 2019. | 5 | December 2023 [#] | | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm 2019-125 (September 2020) | 6. To support LEAs' efforts to provide mental health services, Public Health should establish the support program for school health centers as state law requires. If Public Health lacks the funding to do so, it should request additional funds as needed. The support program should assist LEAs in establishing school health centers and in identifying and applying for available funding as authorized by law, such as Medi-Cal reimbursement and MHSA funds. | 3 | Unknown | | |

Department of Rehabilitation

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|--|---|---|------------------|--|--|
| Department of Rehabilitation: Its Inadequate Guidance and Oversight of the Grant Process Led to Inconsistencies and Perceived Bias in Its Evaluations and Awards of Some Grants 2017-129 (July 2018) | 3. To comply with state laws and regulations and help ensure that staff involved in making governmental decisions during the grant process are impartial, Rehabilitation should ensure that they receive ethics training, which includes conflict-of-interest training, at least every two years. | 5 | August 2024 | | |
| | 13. To ensure that it provides sufficient oversight of the grant process, Rehabilitation should ensure that the technical review teams it assigns to grants provide the director and chief deputy with a memorandum summarizing the evaluation process and the evaluators' recommended grant awardees. Rehabilitation should also designate an individual responsible for reviewing and approving the memorandum and recommended awardees before it publishes its notice of intent to award. | 5 | August 2024 | | |
| | 14. If it finds errors in an evaluation that merit restarting the grant process, rescoring of applications, or convening a new evaluation panel, Rehabilitation should resolve any issues before it begins the rescoring process. It should also notify applicants to ensure that they are aware of any changes to the process due to the errors. Further, it should consider promulgating regulations and amending its grant manual to permit staff to request evaluators to rescore applications or convene a new evaluation panel when it finds issues with an evaluation. | 5 | December 2024 | | |
| | 15. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual that staff at the appropriate level of authority are to acknowledge all appeal requests, notify intended awardees that could be affected by the appeals, and inform the appellant of the qualifications of the review committee members. Staff at the appropriate level of authority must also notify all affected parties of the review committee's final decision within the time frame Rehabilitation establishes in regulations. | 5 | December 2024 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 16. To ensure that Rehabilitation has appropriate oversight of its grant process and can sufficiently demonstrate that it followed the process, it should designate staff, separate from those involved in the respective grant process, to conduct a review of each grant process for procedural errors and evaluator prejudice, and whether evaluators supported their scores with evidence from the relevant applications before it awards grants. | 5 | August 2024 | | |
| | 17. To comply with federal and state requirements, and to ensure consistency and fairness in its grant process, Rehabilitation should revise and formalize the policies and procedures in its grant manual to incorporate the rules adopted by state regulation and to address the recommendations in this report. The grant manual should specify that any deviations from the required grant process must be for good cause and be documented. | 5 | December 2024 | | |
| | 18. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual a process for the review committees to request additional information from appellants or program staff. To allow time for an adequate review of any additional information, Rehabilitation should consider extending the time for review committees to issue their decision on appeals from 30 days to 45 days. | 5 | December 2024 | | |
| | 19. To ensure that it consistently and thoroughly evaluates appeals, Rehabilitation should establish in state regulations and its grant manual that to be able to rescore applications when necessary, the review committee members should be subject-matter experts or, if they are not subject-matter experts, the review committee should have the authority to recommend a new evaluation panel instead of rescoring applications itself when it identifies a reason to invalidate previous evaluations. | 5 | December 2024 | | |

California Department of Social Services



The Child Abuse Central Index:
The Unreliability of This Database Puts Children at Risk and May Violate Individuals' Rights
2021-112
(May 2022)



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|--|---|---------------|--|--|
| 10. Until the Legislature amends state law and DOJ develops processes to use CWS/CMS, Social Services should immediately develop a process to collaborate with DOJ and counties to review the list of 27,000 reports of substantiated child abuse that were not in CACI and ensure that all eligible missing reports are forwarded to DOJ. | 1 | February 2025 | | |
| 11. Until the Legislature amends state law and DOJ develops processes to use CWS/CMS, Social Services should, by November 2022, develop monthly reports from CWS/CMS of cases of child abuse substantiated during the month and another list of cases that changed from substantiated to not substantiated, and then provide these reports to the counties and to DOJ. | 1 | January 2024 | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>In-Home Supportive Services Program: It Is Not Providing Needed Services to All Californians Approved for the Program, Is Unprepared for Future Challenges, and Offers Low Pay to Caregivers</p> <p>2020-109 (February 2021)</p> | 12. Until the Legislature amends state law and DOJ develops processes to use CWS/CMS, Social Services should, by November 2022, ensure that all counties develop policies and procedures to review the monthly reports produced by Social Services and ensure that they have sent all appropriate reports to DOJ. | 1 | Unknown | | |
| | 13. Until the Legislature amends state law and DOJ develops processes to use CWS/CMS, Social Services should, by November 2022, collaborate with DOJ to identify and reconcile all reports that should have been submitted to CACI by counties and work with counties to send all reports to CACI by May 2023. This collaboration should not be limited to the reports of our four-year audit period. | 1 | February 2025 | | |
| | 4. To help ensure that all recipients throughout the State receive prompt approval for services and receive all approved services, by August 2021 and annually thereafter, Social Services should require counties to submit required annual plans. These plans should include, at a minimum, a description of how each county will ensure that services are promptly approved and that recipients promptly receive the approved services. | 2 | Will Not Implement | | |
| | 5. To help counties prepare to meet future needs for IHSS services, Social Services should revise its regulations to require counties to include long-range projections and strategies in their annual plans. | 2 | Will Not Implement | | |
| | 6. To help ensure that recipients receive timely care, Social Services should, by August 2021, begin monitoring counties' compliance with the following: Approval of IHSS applications within 30 days, unless an extension for obtaining a medical certification applies. Prompt approval of IHSS applications for which the 45-day extension for a medical certification applies. Provision of services within 15 days of application approval. | 2 | Will Not Implement | | |
| | 7. For counties that struggle to comply with its regulations regarding providing timely services, Social Services should require—and regularly follow up on—corrective action plans from these counties. | 2 | Will Not Implement | | |
| | <p>Pandemic Food Assistance Programs: The California Department of Social Services Has Struggled to Deliver Timely Food Assistance Because of Unclear Federal Expectations and Other Factors Beyond Its Control</p> <p>2021-613 (October 2021)</p> | 4. In implementing our recommendations, CDSS should ensure that it does not unduly slow the delivery of P-EBT payments and that its notifications allow families sufficient time to use P-EBT payments before the payments expire. | 2 | September 2022 [#] | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <i>Department of Developmental Services</i> | | | | | |
| Department of Developmental Services: It Has Not Ensured That Regional Centers Have the Necessary Resources to Effectively Serve Californians With Intellectual and Developmental Disabilities 2021-107 <i>(June 2022)</i> | 1. To ensure that regional centers can better meet the required caseload ratios for all consumer groups, DDS should work with the regional centers, the Association of Regional Center Agencies (ARCA), and other state entities as necessary to update the core staffing formula to align with actual regional center staffing costs by June 2023. | 1 | June 2024 | | |
| | 2. To ensure that regional centers can better meet the required caseload ratios for all consumer groups, DDS should review and update as necessary the core staffing formula annually to ensure the continued adequacy of regional centers' salaries. | 1 | Unknown | | |
| | 3. To ensure that regional centers conduct vendor monitoring as state law requires, DDS should, by October 2022, provide an initial training to all regional centers about the statutory requirements for vendor monitoring. This training should include the information the regional centers must assess as part of their quality and qualification reviews for each type of vendor, as well as best practices for ensuring that they complete all required reviews. | 1 | June 2023 [#] | | |
| | 5. To ensure that regional centers conduct vendor monitoring as state law requires, DDS should, by January 2023, identify best practices among regional centers for tracking their quality reviews to ensure that they are completed as frequently as state law requires. | 1 | † | | ● |
| | 6. To ensure that regional centers conduct vendor monitoring as state law requires, DDS should develop guidelines for all regional centers to follow to ensure that they complete all required quality reviews. | 1 | † | ● | |
| | 7. To ensure that its processes are sufficient for identifying regional centers' noncompliance, DDS should, by January 2023, evaluate its processes for monitoring regional centers' performance of quality and biennial reviews. | 1 | June 2023 [#] | | |
| | 8. To ensure that consumers have convenient access to services, DDS should establish standards for measuring consumers' access to services by January 2023. | 1 | Unknown | | |
| | 9. To ensure that consumers have convenient access to services, DDS should continue to develop its new system for consumer records and ensure that the new system has the capability to allow regional centers to enter specific data elements that will enable them to assess the convenience of consumers' access to services using the established standards. | 1 | Unknown | | |
| | 11. To ensure that regional centers provide statutorily required information to consumers about how to file a consumer rights complaint, DDS should, by January 2023, review all the written information that regional centers provide to consumers and the regional centers' procedures for providing this complaint process information to consumers. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| In-Home Respite Services: The Department of Developmental Services Has Not Adequately Reduced Barriers to Some Families' Use of In-Home Respite Services 2021-120 (August 2022) | 7. To ensure that it has sufficient data to better identify usage barriers and disparities, DDS should update its in-home respite data by February 2023 to periodically track the amount of respite hours authorized and used by each regional center, and the usage of each service delivery option (Agency, EOR, or FMS). DDS should use this information and the data it already collects from the regional centers to identify potential limits, trends, and disparities related to in-home respite services. DDS should, at a minimum, analyze the usage of and authorization for in-home respite services across the categories we list in the report. That analysis should identify any disparities statewide, at individual regional centers, or among regional centers. If DDS identifies problematic disparities that suggest barriers to the use of in-home respite services, then it should take action to address them. For example, DDS should direct regional centers with low FMS usage to conduct additional outreach to ensure that families are aware of the benefits of this option. | 1 | Fiscal Year 2025–26 | | |
| | 8. DDS should review the policies of all 21 regional centers by October 2022 to ensure that they do not contain provisions imposing overall limits on the amount of in-home respite service hours authorized for families to receive each quarter and require revisions as necessary. | 1 | † | | • |
| | 9. DDS should develop standard outreach materials by February 2023 that present key information about each respite service delivery option, including a description of each option and its benefits and drawbacks. It should provide these outreach materials in multiple languages on its website and to all regional centers to include on their websites and disseminate to all of the families that use centers' services so that they have the knowledge and opportunity to select the option that best fits their needs. | 1 | September 2023 [#] | | |
| | 10. DDS should amend its contracts with the 21 regional centers by February 2023 to require all regional centers to have a plan for ensuring that they have an adequate number of service providers for all in-home respite service delivery options, including the FMS option. | 1 | † | | • |
| | 11. DDS should amend its contracts with the 21 regional centers by February 2023 to direct them to train their service coordinators to explain the benefits of each of the in-home respite service delivery options so that families can determine which option will work best for them. | 1 | August 2024 | | |

| | | | | STATE AUDITOR'S ASSESSMENT | |
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| <i>Department of Health Care Services</i> | | | | | |
|   Childhood Lead Levels: Millions of Children in Medi-Cal Have Not Received Required Testing for Lead Poisoning 2019-105 <i>(January 2020)</i> | 1. Because of the severe and potentially permanent damage that lead poisoning can cause in children, DHCS should ensure that all children in Medi-Cal receive lead tests by finalizing, by December 2020, its performance standard for lead testing of one- and two-year-olds. DHCS should use its existing data to assess the progress of managed care plans in meeting that performance standard and impose sanctions or provide incentive payments as appropriate to improve performance. | 3 | January 2022 [#] | | |
| | 2. To ensure that families know about the lead testing services that their children are entitled to receive, DHCS should send a reminder to get a lead test for children who missed required tests. It should send this reminder in the required annual notification it is developing to send to families of children who have not used preventive services over the course of a year. | 3 | December 2021 [#] | | |
| | 3. To increase California's lead testing rates and improve lead test reporting, DHCS should, by no later than June 2020, incorporate into its contracts with managed care plans a requirement for the plans to identify each month all children with no record of receiving a required test and remind the responsible health care providers of the requirement to test the children. DHCS should also develop and implement a procedure to hold plans accountable for meeting this requirement. | 3 | Will Not Implement | | |
| Department of Health Care Services: Although Its Oversight of Managed Care Health Plans Is Generally Sufficient, It Needs to Ensure That Their Administrative Expenses Are Reasonable and Necessary 2018-115 <i>(April 2019)</i> | 4. By September 2019, and periodically thereafter, DHCS should conduct another risk assessment and ensure that it includes a comprehensive evaluation of which contract areas—including conflicts of interest—it should focus on in its annual medical audits. | 4 | † | ● | ● |
| | 5. Going forward, DHCS should conduct a comprehensive risk assessment and ensure that it reviews health plans' conflict-of-interest controls at least once every three years. | 4 | † | ● | |
| | 6. DHCS should develop and issue an All-Plan letter or other binding guidance by March 2020 to the health plans that specifically defines what constitutes reasonable and necessary administrative expenses. | 4 | † | ● | |
| | 7. DHCS should provide guidance to health plans on what is a reasonable bonus program. In doing so, DHCS should perform the necessary oversight to ensure health plans comply with this direction. | 4 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Department of Health Care Services: Despite the COVID-19 Public Health Emergency, the Department Can Do More to Address Chronic Medi-Cal Eligibility Problems 2020-613 <i>(July 2021)</i> | 1. To reduce inappropriate payments made to medical providers and ensure eligible individuals' access to care, Health Care Services should, by August 2021, begin monitoring statewide alerts related to individuals identified as eligible for Medi-Cal in a county eligibility data system but not identified as eligible in the state eligibility system. | 2 | April 2024 | | |
| | 3. To reduce inappropriate payments made to medical providers and ensure eligible individuals' access to care, Health Care Services should, by August 2021, expand its workgroup planning efforts to address all high-risk eligibility alerts included in the pilot program. | 2 | May 2024 | | |
| | 4. To reduce inappropriate payments made to medical providers and ensure eligible individuals' access to care, Health Care Services should, by August 2021, resume monitoring pilot program counties' progress in resolving high-risk eligibility alerts. | 2 | May 2024 | | |
| | 6. To ensure that it is addressing weaknesses in the counties' processes for making eligibility redeterminations, Health Care Services should resume county monitoring via focus reviews within four months of the end of the public health emergency. | 2 | May 2024 | | |
| Department of Health Care Services: It Has Not Ensured That Medi-Cal Beneficiaries in Some Rural Counties Have Reasonable Access to Care 2018-122 <i>(August 2019)</i> | 1. To ensure that beneficiaries in Regional Model counties have adequate access to care, DHCS should identify by August 2020 the locations requiring additional providers and the types of providers required. It should also develop strategies for recruiting and retaining providers in those locations. If it requires additional funding to complete this assessment or to implement actions to address its findings, DHCS should determine the amounts it needs and request that funding from the Legislature. | 4 | Will Not Implement | | |
| | 11. To ensure that it makes informed decisions regarding the extension or renewal of its contracts with managed care health plans, DHCS should immediately begin the practice of requesting annual feedback from the counties that the health plans serve and of using that feedback in its decision-making process. | 4 | Will Not Implement | | |
| | 13. To ensure that beneficiaries in the Regional Model counties have reasonable access to care, DHCS should evaluate by June 2020 whether the structural characteristics of a COHS Model would be better suited to providing reasonable access to care in the Regional Model counties and notify the counties whether a COHS would improve beneficiaries' access to care. If some or all of these counties desire to transition to a COHS, DHCS should assist them in making that change after their current contracts expire. | 4 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 14. To ensure that beneficiaries in the Regional Model counties have reasonable access to care, DHCS should evaluate by June 2020 whether it has the financial resources to provide assistance to counties interested in establishing a COHS or other managed care model after the current Regional Model contracts expire. If DHCS does not have the required financial resources, it should seek an appropriate amount of funding from the Legislature. | 4 | Will Not Implement | | |
| Department of Health Care Services: It Paid Billions in Questionable Medi-Cal Premiums and Claims Because It Failed to Follow Up on Eligibility Discrepancies 2018-603 (October 2018) | 2. To recover inappropriately spent funds, prevent future erroneous payments, and ensure eligible individuals' access to care, Health Care Services should resolve the discrepancies we identified and recover erroneous payments where allowable by June 30, 2019. | 5 | March 2024 | | |
| | 3. To prevent future erroneous payments, Health Care Services should implement procedures by December 31, 2018 to ensure the timely resolution of system discrepancies. These procedures should include Health Care Services regularly following up on recurring, unresolved system discrepancies with the responsible county. | 5 | March 2024 | | |
| | 4. To prevent future erroneous payments, Health Care Services should establish procedures by December 31, 2018 that define when it will use its authority as defined in state law to sanction unresponsive counties that do not remedy known discrepancies. | 5 | March 2024 | | |
| | 6. To assist counties in addressing discrepancies, Health Care Services should reevaluate and update its guidance to the counties related to prioritizing MEDS alerts by December 31, 2018. | 5 | March 2024 | | |
| | 6. To increase access to preventive health services for children in areas where they are needed most, DHCS should identify by September 2019 where more providers who see children are needed and propose to the Legislature funding increases to recruit more providers in these areas. | 4 | Will Not Implement | | |
| Department of Health Care Services: Millions of Children in Medi-Cal Are Not Receiving Preventive Health Services 2018-111 (March 2019) | 8. To ensure that eligible children and their families know about all the preventive services they are entitled to through Medi-Cal, DHCS should include by May 2019 clearer and more comprehensive information about those services in its written materials and by September 2019 ensure annual follow-up with any children and their families who have not used those services. | 4 | March 2023 [#] | | |
| | 11. To ensure that plans address underutilization of children's preventive services, DHCS should require plans by September 2019 to use their utilization management programs to identify barriers to usage specifically for these services and hold the plans accountable to address the barriers they identify. | 4 | July 2023 [#] | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 12. To better ensure the accuracy of its data and ensure that California receives all available federal Medicaid funding, DHCS should require its EQRO to perform its encounter data validation studies annually using the most recent set of data available, and it should implement recommendations from its EQRO studies. | 4 | January 2023 [#] | | |
| | 13. To ensure that plan provider directories are accurate, by September 2019, DHCS should begin using a 95 percent confidence level and not more than a 10 percent margin of error on its statistical sampling tool and should require at least 95 percent accuracy before approving a plan's provider directory. In addition, DHCS should ensure that its staff adhere to its policy to retain all documentation related to its review of provider directories for at least three years. | 4 | September 2023 [#] | | |
| | 14. To mitigate health disparities for children of differing ethnic backgrounds and language needs, DHCS should revise by September 2019 the methodology for its EQRO's health disparity study to enable it to better make demographic comparisons, and it should use the findings to drive targeted interventions within plan service areas. It should publish this study annually. | 4 | January 2023 [#] | | |
| | 16. To help increase utilization rates, DHCS should begin by September 2019 to monitor and identify effective incentive programs at the plan level and share the results with all plans. | 4 | 2023 [#] | | |
| | 18. To improve its ability to ensure that children are receiving recommended preventive health services, DHCS should create by September 2019 an action plan to annually address the EQRO's recommendations relating to children's preventive services, including recommendations left unaddressed from the previous two years' reports. | 4 | January 2023 [#] | | |
| Follow-Up: Children in Medi-Cal: The Department of Health Care Services Is Still Not Doing Enough to Ensure That Children in Medi-Cal Receive Preventive Health Services 2022-502 (September 2022) | 2. To ensure that health plans address underutilization of children's preventive services, DHCS should require plans to use their utilization management programs to identify barriers to usage specifically for these services and hold the plans accountable to address the barriers they identify. | 1 | † | ● | |
| | 3. To better ensure the accuracy of its data and ensure that California receives all available federal Medicaid funding, DHCS should require its External Quality Review Organization (external reviewer) to perform its encounter data validation studies annually using the most recent set of data available, and it should implement recommendations from its external reviewer studies. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION | |
| | 4. To mitigate health disparities for children of differing ethnic backgrounds and language needs, DHCS should revise the methodology for its external reviewer's health disparity study to enable it to better make demographic comparisons, and it should use the findings to drive targeted interventions within health plan service areas. It should publish this study annually. | 1 | † | ● | | |
| | 6. To ensure that eligible children and their families know about all the preventive services they are entitled to through Medi-Cal, DHCS should include clearer and more comprehensive information about those services in its written materials and ensure annual follow-up with any children and their families who have not used those services. | 1 | † | ● | | |
| | 7. To ensure that health plan provider directories are accurate, DHCS should begin using a 95 percent confidence level and not more than a 10 percent margin of error on its statistical sampling tool and should require at least 95 percent accuracy before approving a health plan's provider directory. In addition, DHCS should ensure that its staff adhere to its policy to retain all documentation related to its review of provider directories for at least three years. | 1 | July 2024 | | | |
| | 8. To increase access to preventive health services for children in areas where they are needed most, DHCS should identify where more providers who see children are needed and propose to the Legislature funding increases to recruit more providers in these areas. | 1 | Will Not Implement | | | |
| + D | Mental Health Services Act: The State Could Better Ensure the Effective Use of Mental Health Services Act Funding 2017-117 <i>(February 2018)</i> | 6. | To ensure that local mental health agencies appropriately spend MHSAs funds, Health Care Services should publish its proposed regulations in the California Regulatory Notice Register by September 2018. It should then develop and implement an MHSAs fiscal audit process, independent of the Medi-Cal reviews, to review revenues and expenditures for the most recent fiscal year. | 5 | December 2021 [#] | |
| + F | Proposition 56 Tobacco Tax: State Agencies' Weak Administration Reduced Revenue by Millions of Dollars and Led to the Improper Use and Inadequate Disclosure of Funds 2019-046 <i>(January 2021)</i> | 12. | To ensure that it awards funds to applicants who address the need for providers in health professional shortage areas, Health Care Services should amend its application selection process to require by June 2021 that all participants practice in geographic areas that have shortages of such health care professionals, and annually verify that participants continue to practice in such areas. | 2 | Will Not Implement | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <p>Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued</p> <p>2017-109 (May 2018)</p> | <p>12. Health Care Services should use current data to revise and update the peer groups it uses to set Medi-Cal rates. In doing so, it should take into consideration the consolidation of the nursing facility industry.</p> | 5 | † | ● | ● |
| <p>Department of State Hospitals</p> | | | | | |
| <p>Investigations of Improper Activities by State Agencies and Employees: Wasteful and Improper Personnel Decisions, Improper Contracting, Conflict of Interest, Misuse of State Resources, and Dishonesty</p> <p>I2020-2 (October 2020)‡</p> | <p>1. Within 30 days, the Department of State Hospitals (State Hospitals) should consult with the California Department of Human Resources (CalHR) to obtain its determination about whether telepsychiatrists meet the criteria for safety retirement benefits. If CalHR determines that telepsychiatrists do not meet the criteria for safety retirement benefits, take immediate action to reclassify telepsychiatrists to the appropriate retirement category and notify all affected employees.</p> | 3 | Unknown | | |
| | <p>2. Within 30 days, State Hospitals should consult with CalHR, the California Public Employees' Retirement System, and the State Controller's Office (SCO) to retroactively correct any errors made to affected employees' retirement contributions, including Social Security deductions.</p> | 3 | Unknown | | |
| | <p>3. Within 60 days, State Hospitals should distribute CalHR's policy on the safety retirement benefits designation to HR staff at each state hospital facility and instruct staff to consult with CalHR as the law requires.</p> | 3 | Unknown | | |
| <p>Mental Health Services Oversight and Accountability Commission</p> | | | | | |
| <p>Mental Health Services Act: The State Could Better Ensure the Effective Use of Mental Health Services Act Funding</p> <p>2017-117 (February 2018)</p> | <p>10. To ensure that the MHSA-funded triage grants are effective, the Oversight Commission should require that local mental health agencies uniformly report data on their uses of triage grants. It should also establish statewide metrics to evaluate the impact of triage grants by July 2018.</p> | 5 | † | | ● |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Office of Statewide Health Planning and Development | | | | | |
| <p>Skilled Nursing Facilities: Absent Effective State Oversight, Substandard Quality of Care Has Continued</p> <p>2017-109 (May 2018)</p> | <p>10. To ensure that it provides the public with nursing facility information that is accurate and comprehensible, Health Planning should update its regulations to do the following:</p> <ul style="list-style-type: none"> • Append additional schedules to the template for the annual cost report to enable nursing facilities to fully disclose related-party transactions. • Provide a single location in the annual cost report template for nursing facilities to enter related-party transaction amounts next to the amounts they are claiming for Medi-Cal reimbursement. • Create an additional schedule in the cost report template that depicts how a company is investing in quality-of-care improvements. | 5 | Unknown | | |

HIGHER EDUCATION

| Chancellor of the California Community Colleges | | | | | |
|---|--|---|--------------------|--|---|
| <p>California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology</p> <p>2017-102 (December 2017)</p> | <p>4. To ensure that students with disabilities have equal access to instructional materials, by June 2018, the Chancellor's Office should develop guidance for the community colleges on periodically monitoring the accessibility of instructional materials and on providing training to all instructors in making their materials accessible to students with disabilities.</p> | 5 | † | | • |
| | <p>7. To assist all community colleges in increasing transparency of their shared governance decision-making processes, by September 2018, the Chancellor's Office should issue guidance to the community colleges on establishing procedures to document the attendees, input received, and agreements reached during department meetings, including those to consider technology equipment requests.</p> | 5 | Will Not Implement | | |
| <p>K-12 Strong Workforce Program: State and Regional Administrative Shortcomings Limit the Program's Effectiveness in Supporting Grant Applicants</p> <p>2021-101 (February 2022)</p> | <p>2. To enhance the quality of information the selection committees have available when determining whether applications best meet the workforce program's goals, beginning with the fiscal year 2022-23 grant application period, the Chancellor's Office should provide examples that address all of the eligibility criteria.</p> | 1 | † | | • |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| The California State University | | | | | |
| California State University: It Failed to Fully Disclose Its \$1.5 Billion Surplus, and It Has Not Adequately Invested in Alternatives to Costly Parking Facilities 2018-127 <i>(June 2019)</i> | 3. To improve CSU's financial transparency with students and other stakeholders, the Chancellor's Office, with the approval of the trustees, should revise CSU policy by October 2019 to require that it publish information about CSU's discretionary surplus. At a minimum, the Chancellor's Office should revise its reserve policy to establish and justify a minimum sufficient level of reserve for economic uncertainty and require the Chancellor's Office to provide additional oversight to ensure that CSU maintains that level. This oversight should include monitoring, approving, and notifying the trustees of any uses of the reserve for economic uncertainty. | 4 | † | | ● |
| | 9. The Chancellor's Office should require that, by October 2019, the campuses publish the names of the alternate transportation committee members, the committee meeting minutes, and the committee meeting schedule on their parking and transportation services websites. | 4 | March 2020 [#] | | |
| California State University: The Mandatory Fees Its Campuses Charge Receive Little Oversight Yet They Represent an Increasing Financial Burden to Students 2019-114 <i>(May 2020)</i> | 3. To ensure that CSU campuses adequately identify the need for their proposed mandatory fee amounts, the Chancellor's Office should revise its fee policy to require campuses to justify amounts for new or increasing fees by providing supporting documentation demonstrating the need for the fees, how they calculated the fee amounts, and how they determined that no other source of funding could pay for the needed services. | 3 | † | ● | ● |
| | 4. To ensure that CSU campuses adequately identify the need for their proposed mandatory fee amounts, the Chancellor's Office should extend its review responsibilities to include increases to existing mandatory fees. | 3 | † | ● | ● |
| | 5. To ensure that CSU campuses adequately identify the need for their proposed mandatory fee amounts, the Chancellor's Office should increase the rigor of its fee proposal review and approval process to better ensure that it detects campuses' violations of the fee policy. | 3 | † | ● | ● |
| University of California | | | | | |
| The University of California: Qualified Students Face an Inconsistent and Unfair Admissions System That Has Been Improperly Influenced by Relationships and Monetary Donations 2019-113 <i>(September 2020)</i> | 1. To protect the fairness and integrity of its admissions processes, the Office of the President should establish systemwide protocols for admissions processes by the fall 2021 admissions cycle that prohibit the following: <ul style="list-style-type: none"> • Giving authority to any one person to make a final admissions decision. • Consideration of an applicant's familial or other personal relationships to university staff or faculty in an admissions decision. • Communication between a campus's development office and its admissions office about applicants and prospective applicants. | 3 | † | | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 2. To protect the campuses' athletics admissions process from abuse, the Office of the President should require each campus to do the following by the fall 2021 admissions cycle: <ul style="list-style-type: none"> • Have at least two reviewers verify the athletic talent of all prospective student athletes before their admittance. At least one of these reviewers should be from a department other than the athletics department. Each campus should develop standards for the level of talent that prospective student athletes for each of its teams must possess and then use those standards to verify the talent. • Track student athletes' participation in the sport for which they were recruited. If a student does not participate in the sport for longer than one year, the campus should determine the reason why the athlete stopped participating and, if necessary, conduct a review of the circumstances that led to the student's admission to identify signs of inappropriate admissions activity. • Review donations to athletic programs to determine whether those donations made before or after an athlete's admission may have influenced the athletic department's decision to request the athlete's admission. | 3 | † | | • |
| | 4. Beginning with the fall 2021 admissions cycle, the Office of the President should oversee UC Berkeley's admissions process for at least three years. The Office of the President should ensure that all admissions decisions are merit-based and conform to the university's policies on admissions. Further, the Office of the President should facilitate the establishment of a culture of ethical conduct in admissions by providing regular training to admissions and development staff, conducting reviews of admissions decisions, and monitoring the admissions office's communications about applicants to ensure no inappropriate factors influence admissions activities. | 3 | 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 |
| | <p>5. To ensure that the university maintains a fair and consistent admissions process, the Office of the President should require each campus to take the following actions:</p> <ul style="list-style-type: none"> • By March 2021, document and implement a selection methodology that describes how it will choose applicants for admission, particularly when the applicants have received similar ratings from application readers. Further, the selection strategy should specify the reasons why a campus may choose an applicant with a low or uncompetitive rating instead of an applicant with a higher rating. • Develop and implement processes to use when selecting applicants for admission for identifying applicants whom it has selected for admission and who are not eligible for admission to the university, and record their rationale for admitting those applicants despite their ineligibility. | 3 | † | | ● |
| | <p>7. To ensure that the university maintains a fair and unbiased admissions process, the Office of the President should require each campus to take the following actions:</p> <ul style="list-style-type: none"> • By March 2021, establish acceptable levels of application reader proficiency and maintain training and monitoring programs that ensure that its readers attain and sustain those levels. In addition, it should report annually to BOARS on those efforts and on reader consistency levels, including the frequency with which reader ratings align with campus guidelines for rating applications. • Beginning with the academic year 2021–22 admissions cycle, require each campus that does not admit all eligible transfer applicants to ensure that two readers review all transfer applications. • Beginning with the academic year 2021–22 admissions cycle, ensure that the second readers cannot see the ratings of first readers for both freshman and transfer applications. | 3 | † | | ● |
| | <p>8. To better ensure that implicit bias in the evaluation of applications does not affect applicants' chances at admission, the Office of the President should remove potentially biasing information from the application information that campuses can access.</p> | 3 | 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 |
| | 10. To better safeguard the integrity of the university's admissions processes, the Office of the President should, by July 2021, begin conducting regular audits of the admissions processes at each of its undergraduate campuses, ensuring that it reviews each campus at least once every three years. These audits should be conducted by systemwide audit staff and include, but not be limited to, verification of special talents, communication between admissions staff and external parties regarding applicants, and other avenues for inappropriate influence on admissions discussed in this report. The audits should also endeavor to identify inappropriate admissions activity and deficiencies in the admissions process. The Office of the President should make the results of the audits public. | 3 | † | | ● |

University of California, Merced

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| Higher Education Emergency Relief Fund: Some University Campuses Did Not Maximize Available Federal Pandemic Funds, and They Prioritized Students Differently When Awarding Relief Funds 2021-611 (November 2021) | 14. To maximize the available HEERF funds, UC Merced should review expenses it incurred in response to the pandemic since January 2020 and submit all eligible expenses to FEMA for reimbursement. The campus should reallocate any HEERF funds initially spent for these expenses to other purposes, such as replacing lost revenue or providing additional student aid. | 1 | † | ● | ● |
| | 15. To ensure that UC Merced receives all available federal funds, its office of student affairs should monitor its emails for grant award notifications and develop policies and procedures to review all federal award announcements to determine whether it is named as a recipient. | 1 | † | ● | ● |
| | 16. To comply with federal regulation, UC Merced should promptly spend the remainder of its CARES MSI funds and return the interest earned on those funds in excess of \$500 to the federal government. | 1 | † | ● | ● |

K-12 EDUCATION

California Department of Education

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|---|---|---|--------------------|--|--|
| Community Child Care Council of Santa Clara County: Because It Disadvantaged Some Families and Misused State Funds, It Could Benefit From Increased Monitoring by the California Department of Education 2017-116 (April 2018) | 4. To make its appeal process more accessible to families who may not receive a satisfactory resolution from its contractors, Education should, by October 2018, require that its contractors share key information in their communications with families about the process for appealing notices. The required information should include valid grounds for a family to file an appeal as well as information or documentation Education would need in order to review the family's appeal of adverse decisions regarding their child-care services. Education should also require contractors to incorporate this information into contractually mandated staff training and into publicly available policies and procedures. | 5 | Will Not Implement | | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 11. To ensure that its contractors can effectively make program improvements and maintain successes in ways that are meaningful to their stakeholders, Education should adopt measures to ensure its contractors follow the terms of their contracts by demonstrating that their board members conduct a critical appraisal of each education program. | 5 | Will Not Implement | | |
| California Department of Education: It Needs to Provide Better Oversight to Ensure That Local Educational Agencies Promptly and Effectively Use Federal COVID-19 Funds 2021-614 <i>(October 2021)</i> | 3. To ensure that LEAs effectively use their ESSER and GEER funds before the spending deadlines to mitigate the effects of the pandemic on students, Education should develop a robust process for tracking LEAs' spending of these funds. As part of this process, Education should regularly assess LEAs' spending data to identify those that may be in jeopardy of not spending all of their allocations before the deadlines. This assessment should include projecting LEAs' future spending based on their spending patterns. | 2 | † | ● | |
| | 4. To ensure that LEAs effectively use their ESSER and GEER funds before the spending deadlines to mitigate the effects of the pandemic on students, Education should develop a robust process for tracking LEAs' spending of these funds. As part of this process, Education should follow up with identified LEAs to determine whether they have plans for spending all of their funds before the deadlines and whether these plans are reasonable. | 2 | † | ● | |
| + F Proposition 56 Tobacco Tax: State Agencies' Weak Administration Reduced Revenue by Millions of Dollars and Led to the Improper Use and Inadequate Disclosure of Funds 2019-046 <i>(January 2021)</i> | 16. To obtain its full share of the fiscal year 2017–18 Proposition 56 revenues, Education should negotiate with Finance and Public Health to ensure that it receives the full amount of its proportional share of the fiscal year 2017–18 Proposition 56 funds. | 2 | † | ● | |
| + S Youth Experiencing Homelessness: California's Education System for K–12 Inadequately Identifies and Supports These Youth 2019-104 <i>(November 2019)</i> | 34. To ensure that it has the resources necessary to effectively meet its responsibilities under federal law, Education should complete a staffing analysis by May 2020 to determine the resources needed to meet its responsibilities for homeless education. This analysis should consider the resources needed to implement all of the recommendations in this report. | 3 | Will Not Implement | | |
| | 35. If Education determines that it needs additional resources, it should take the necessary steps, including reallocating existing resources within the department, to secure the needed resources. | 3 | 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 |
| Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm 2019-125 (September 2020) | 2. To promote the adoption of the best practices that it has identified, Education should remind LEAs of the elements in its model policy. To do so, it should annually send a notice to all LEAs that describes suicide prevention resources, such as the model policy, and encourages their use. Education should also work with external organizations that maintain model policies, including the School Boards Association, to encourage the development of policies that are consistent with state law and best practices by no later than September 2021. | 3 | October 2024 | | |
| | 3. To encourage LEAs to incorporate elements of suicide prevention training that provide teachers and staff with the knowledge necessary to assist students at risk of self-harm and suicide, Education should remind all LEAs of the statutorily required elements for suicide prevention training. | 3 | October 2024 | | |

LABOR AND WORKFORCE DEVELOPMENT

Department of Industrial Relations

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| Department of Industrial Relations: Its Failure to Adequately Administer the Qualified Medical Evaluator Process May Delay Injured Workers' Access to Benefits 2019-102 (November 2019) | 4. To ensure consistency and transparency in overseeing QMEs, DWC should, by April 2020, develop and implement written policies and procedures that define and specify its internal processes for disciplining QMEs, including timelines for taking disciplinary action and for scheduling hearings or responding to settlement proposals. | 3 | † | • | • |
| | 5. To ensure consistency and transparency in overseeing QMEs, DWC should, by April 2020, develop and implement written policies and procedures that define its internal process for reappointing QMEs and how that process should proceed if any disciplinary investigations are pending. | 3 | † | • | • |


LEGISLATIVE, JUDICIAL, AND EXECUTIVE

California Department of Justice

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|--|---|---|------------------------|--|--|
| Bureau of Gambling Control and California Gambling Control Commission: Their Licensing Processes Are Inefficient and Foster Unequal Treatment of Applicants 2018-132 (May 2019) | 7. To minimize the degree to which its process to change its regulations may result in the disparate treatment of card room owners, the bureau should temporarily approve or deny its backlogged games applications by July 2019. | 4 | Fall 2023 [#] | | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>12. To better align the revenue in the Gambling Fund with the costs of the activities that the fund supports, the bureau and the commission should conduct cost analyses of those activities by July 2020. At a minimum, these cost analyses should include the following:</p> <ul style="list-style-type: none"> • The entities' personnel costs, operating costs, and any program overhead costs. • Updated time estimates for their core and support activities, such as background investigations. • The cost of their enforcement activities. <p>Using this information, the bureau and commission should reset their regulatory fees to reflect their actual costs. Before conducting its fee study, the bureau should implement our recommendations to improve its processes for assigning applications, ensuring the completeness of applications, and developing time-reporting protocols.</p> | 4 | Spring 2024 | | |
| | <p>21. To ensure that it can provide useful and accurate data on the locations where enforcement employees spend their time, the bureau should equip its time-reporting system by November 2019 with the capacity to track all hours employees spend at each card room and casino.</p> | 4 | Unknown | | |
| <p>California Hospice Licensure and Oversight: The State's Weak Oversight of Hospice Agencies Has Created Opportunities for Large-Scale Fraud and Abuse</p> <p>2021-123 (March 2022)</p> | <p>2. To improve its ability to investigate possible fraud and abuse, DOJ should provide guidance to Public Health about the types of information Public Health should include when it refers complaints that allege fraud to DOJ. Further, DOJ should also document a procedure for following up on complaints that do not include adequate information.</p> | 1 | Fall 2023 [#] | | |
| <p>Hate Crimes in California: Law Enforcement Has Not Adequately Identified, Reported, or Responded to Hate Crimes</p> <p>2017-131 (May 2018)</p> | <p>4. To increase the effectiveness of hate crime prevention and response efforts, DOJ should provide additional guidance to law enforcement agencies by analyzing reported hate crimes in various regions in the State and sending advisory notices when it detects hate crimes happening across multiple jurisdictions. It should also seek the resources to implement these efforts, if necessary.</p> | 5 | Fiscal Year 2025–26 | | |




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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Indian Gaming Special Distribution Fund: The State Could Better Manage Its Distribution Fund and Its Problem Gambling Programs 2021-102 <i>(August 2022)</i> | 6. To ensure that its employees allocate their activities to the correct funding sources, the Bureau should: <ul style="list-style-type: none"> Formalize procedures for employees on how to properly track their time, including which activities may be charged to the distribution fund, and provide training on those procedures by October 2022. Conduct quarterly audits of employee timekeeping to ensure that employees appropriately track their time and that supervisors appropriately review and approve employee timesheets, beginning with the first quarter of fiscal year 2022–23. Continue with its planned rollout of a new timekeeping system in January 2025 and ensure that the new system does not allow employees to charge nontribal activities to the distribution fund. | 1 | January 2025 | | |
|  The Child Abuse Central Index: The Unreliability of This Database Puts Children at Risk and May Violate Individuals' Rights 2021-112 <i>(May 2022)</i> | 3. Until the Legislature amends state law and DOJ develops processes to use the CWS/CMS data for child abuse background checks, DOJ should immediately develop a process for responding to child abuse background checks that includes checking CACI and the list of 298 reports of child abuse that were not supported by county records, and working with the California Department of Social Services to check the list of 27,000 reports of substantiated child abuse that were not contained in CACI. If the individual is on either list, DOJ should follow up with the relevant county to determine whether the individual's report should be included in CACI. | 1 | Unknown | | |
| | 4. Until the Legislature amends state law and DOJ develops processes to use the CWS/CMS data for child abuse background checks, DOJ should collaborate with Social Services by November 2022 to identify and reconcile all reports that should have been submitted to CACI by counties. Work with counties to enter all missing reports into CACI by June 2023. This collaboration should not be limited to the reports in our four-year audit period. | 1 | Unknown | | |
| | 7. Until the Legislature amends state law and DOJ develops processes to use the CWS/CMS data for child abuse background checks, and to prevent omissions in CACI reporting, DOJ should develop policies and procedures by November 2022 to reconcile CACI with monthly reports from Social Services to verify that counties have submitted—and DOJ has entered or deleted as appropriate—all reports into CACI. | 1 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 8. To ensure that authorized users have accurate and complete information, by July 2022, DOJ should send revised letters for the suspects whose reports of child abuse were omitted from CACI and for individuals inappropriately included in CACI. To ensure that it is able to revise expedited letters if they are later determined to be incorrect, DOJ should immediately begin maintaining a history of all responses to expedited background checks. | 1 | † | • | |
| | 9. To ensure that suspects' information is deleted from CACI in accordance with state law, by November 2022, DOJ should research and address the 36,000 reports in CACI lacking birth dates by entering the suspect's correct birth date and removing suspects who no longer meet the CACI requirements. | 1 | Unknown | | |

California Department of Tax and Fee Administration

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|---|---|---|--------------------|--|--|
| The Bradley-Burns Tax and Local Transportation Funds: Changing the Allocation Structure for the Bradley-Burns Tax Would Result in a More Equitable Distribution of Local Transportation Funding 2017-106 (November 2017) | 6. To help address California's e-commerce tax gap and further ensure out-of-state retailers' compliance with state law regarding nexus, Tax Administration should implement a two-year pilot of its authorized reward program for information resulting in the identification of unreported sales and use taxes. | 5 | Will Not Implement | | |
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California Governor's Office of Emergency Services

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|  California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters 2019-103 (December 2019) | 12. To ensure that it fulfills its responsibilities under state law, Cal OES should, by no later than June 2020, issue the guidance that state law requires it to produce related to access and functional needs, including guidance related to establishing disaster registries and guidance on evacuating people with access and functional needs. | 3 | April 2024 | | |
| | 13. To ensure that it adequately equips local jurisdictions to send alert and warning messages in languages that their residents will easily understand, Cal OES should do the following: <ul style="list-style-type: none"> • Provide clear direction to individuals who speak English so that they know which of the translated messages they should use in what specific circumstances; revise the messages it has provided so that local jurisdictions can more easily adapt them for use in a variety of disaster situations; expand its style guide to include terminology that emergency managers are likely to need to effectively modify their local messages and also to include translations for the other commonly spoken languages in the State. | 3 | October 2023# | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| California State Lottery Commission | | | | | |
| California State Lottery: The Lottery Has Not Ensured That It Maximizes Funding for Education 2019-112 <i>(February 2020)</i> | 4. To adhere to the Lottery Act's education funding requirements, beginning with fiscal year 2020–21, the Lottery Commission should require its staff to demonstrate that they have planned for education funding to be maximized and aligned with the proportionality requirement of the Lottery Act, and approve only those budgets that plan for such funding. It should then monitor actual education funding and ensure that it complies with the requirement. | 3 | Will Not Implement | | |
| | 7. To ensure that it receives value for the funding it spends on its fairs program, by January 2021, the Lottery should determine whether the program has increased its brand strength, customer loyalty, customer satisfaction, ticket sales, and profits. If the analysis determines that the Lottery has not achieved these benefits, it should terminate the program. | 3 | July 2024 | | |
| California Tax Credit Allocation Committee | | | | | |
| California's Housing Agencies: The State Must Overhaul Its Approach to Affordable Housing Development to Help Relieve Millions of Californians' Burdensome Housing Costs 2020-108 <i>(November 2020)</i> | 5. To ensure that the allocation of bonds aligns with the State's housing priorities and that its awards process is sufficiently transparent, the Tax Committee should, by May 2021, establish regulations to do the following: <ul style="list-style-type: none"> Consistently allocate bonds based on factors including demand for bond resources, use of previously allocated bonds, documented legislative priorities, and risk of allocated bonds being lost. Document and disclose annually in its public meetings and on its website the extent of any bonds lost, the purpose for which the bonds were allocated, and the rationale for the allocation. | 2 | Will Not Implement | | |
| Commission on Judicial Performance | | | | | |
| Commission on Judicial Performance: Weaknesses in Its Oversight Have Created Opportunities for Judicial Misconduct to Persist 2016-137 <i>(April 2019)</i> | 14. To maximize the resources available for its core functions, CJP should immediately begin exploring options for relocating its office to a less expensive location and relocate as soon as possible. | 4 | Will Not Implement | | |

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|--|---|---|------------------------------------|--|--|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| State Bar of California | | | | | |
| The State Bar of California: It Is Not Effectively Managing Its System for Investigating and Disciplining Attorneys Who Abuse the Public Trust 2020-030 <i>(April 2021)</i> | 5. To ensure that it is operating efficiently, the State Bar should assess the impact of its discipline system reorganization, including determining how the changes have affected its ability to efficiently resolve cases and fulfill its mandate to protect the public. Based on the assessment's results, the State Bar should determine whether additional changes to its organizational structure are warranted. | 2 | January 2023 [#] | | |
| | 6. To determine whether the changes to its discipline process have been effective and to help it identify problems in specific phases of its process before they affect the backlog, the State Bar should implement methods to monitor its enforcement process performance, including comparing the trial counsel staff's performance against its benchmarks. | 2 | January 2023 [#] | | |
| | 8. To reduce its backlog of discipline cases and ensure that it has appropriately allocated resources to all phases of its discipline process, the State Bar should determine the staffing level necessary to achieve the goal it develops and recommends, as required by state law. | 2 | December 2023 [#] | | |
| | 9. To reduce its backlog of discipline cases and ensure that it has appropriately allocated resources to all phases of its discipline process, the State Bar should work with the Legislature to establish the backlog measure and goal it develops and recommends, and to revise its reporting requirements accordingly. If necessary, the State Bar should also request the additional resources required to meet the goal. | 2 | June 2023 [#] | | |
| The State Bar of California's Attorney Discipline Process: Weak Policies Limit Its Ability to Protect the Public From Attorney Misconduct 2022-030 <i>(April 2022)</i> | 4. To ensure that it fulfills its duties to investigate attorney misconduct, by April 2023, the State Bar should begin monitoring compliance with its new policy for identifying the circumstances in which investigators should continue to investigate even if the complainant withdraws the complaint. | 1 | † | ● | ● |
| | 8. To improve its ability to identify and prevent conflicts of interest that its staff may have with attorneys who are subjects of complaints, the State Bar should develop a process by July 2022 for monitoring the accuracy of the information in its case management system used to flag attorneys with whom its staff have declared a conflict of interest. | 1 | † | ● | ● |
| | 13. To ensure that it appropriately reviews complaints involving overdrafts and alleged misappropriations from client trust accounts, the State Bar should, by July 2022, revise its intake manual to disallow de minimis closures if the attorney has a pending or prior bank reportable action or case alleging a client trust account violation. | 1 | July 2023 [#] | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 14. To ensure that it appropriately reviews complaints involving overdrafts and alleged misappropriations from client trust accounts the State Bar should, by July 2022, establish a monitoring system to ensure staff are following its policies for de minimis closures. | 1 | July 2023 [#] | | |
| | 15. To ensure that it appropriately reviews complaints involving overdrafts and alleged misappropriations from client trust accounts, by July 2022, the State Bar should, when investigating client trust account-related cases and bank reportable actions not closed de minimis, require its staff to obtain both the bank statements and the attorney's contemporaneous reconciliations of the client trust account, and determine if the relevant transactions are appropriate. | 1 | July 2023 [#] | | |

NATURAL RESOURCES

Office of Energy Infrastructure Safety



| | | | | | |
|--|---|---|--------------------|--|--|
| Electrical System Safety: California's Oversight of the Efforts by Investor-Owned Utilities to Mitigate the Risk of Wildfires Needs Improvement 2021-117 <i>(March 2022)</i> | 6. To ensure that utilities are targeting the areas of highest fire risk for mitigation activities, the Energy Safety Office should revise its internal procedures for reviewing mitigation plans by March 2023 to designate the prioritization of mitigation activities as a critical issue that must be appropriately addressed before a mitigation plan can be approved. | 1 | Will Not Implement | | |
|--|---|---|--------------------|--|--|

San Francisco Bay Conservation and Development Commission

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|---|--|---|--------------------|---|---|
| San Francisco Bay Conservation and Development Commission: Its Failure to Perform Key Responsibilities Has Allowed Ongoing Harm to the San Francisco Bay 2018-120 <i>(May 2019)</i> | 10. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the commission should, by January 2020, develop guidance that enumerates the violation types that the commissioners deem worthy of swift enforcement action, those that staff can defer for a specified amount of time, and those that do not warrant enforcement action or that can be resolved through fines. | 4 | † | • | • |
| | 16. To ensure that it maximizes the efficiency and effectiveness of its enforcement and permitting programs, the commission should, by January 2020, appoint a new citizens' advisory committee as required by law and determine a schedule for the committee to conduct regular meetings. | 4 | Will Not Implement | | |
| | 17. To ensure that it uses the abatement fund for the physical cleanup of the Bay, the commission should create a policy by January 2020 identifying the minimum amounts it will disburse and prioritizing the projects that it will support through disbursements to the appropriate entities. | 4 | Will Not Implement | | |

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| | 18. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the commission should, by January 2021, conduct a workforce study of all its permit and regulatory activities and determine whether it requires additional staff, including supervisors, to support its mission. | 4 | 2023 [#] | | |
| | 20. To build on prior recommendations and ensure that it maximizes the effectiveness of its enforcement program, the commission should, by January 2021, update its existing database or create a new database to ensure that it can identify and track individual violations within each case, including the date staff initiate the standardized fines process for each violation. As part of this process, the commission should review its database and update it as necessary to ensure that it includes all necessary and accurate information, specifically whether staff initiated the standardized fines process for open case files and for those case files closed within the past five years. | 4 | July 2023 [#] | | |
| | 22. To ensure consistency in its enforcement program, the commission should, by January 2021, create and implement regulations that define substantial harm, provide explicit criteria for calculating the number of violations present in individual enforcement cases, and specify a process to handle any necessary exceptions to the criteria. | 4 | † | ● | ● |
| | 23. To ensure consistency in its enforcement program, the commission should, by January 2021, create and implement regulations to allow it to use limited monetary fines to resolve selected minor violations that do not involve substantial harm to the Bay. | 4 | † | ● | |
| | 24. To ensure consistency in its enforcement program, the commission should, by January 2021, update its regulations on permit issuance to offer greater clarity on the types of projects for which staff may issue permits without commissioners' hearings. | 4 | † | ● | |

TRANSPORTATION

California Department of Transportation

| | | | | | |
|---|--|---|--------------|--|--|
| Investigations of Improper Activities by State Agencies and Employees: Inexcusable Neglect of Duty, Inefficiency, Improper Payments, Misuse of State Resources, Attendance Abuse, and Improper Hiring I2022-1 (May 2022) [‡] | 11. Caltrans should calculate the cost of the vehicle misuse and pursue collection of the funds from the superintendent. | 1 | January 2024 | | |
| | | | | | |

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| California High-Speed Rail Authority | | | | | |
| California High-Speed Rail Authority: Its Flawed Decision Making and Poor Contract Management Have Contributed to Billions in Cost Overruns and Delays in the System's Construction 2018-108 <i>(November 2018)</i> | 4. To enable policymakers and the public to track the Authority's progress toward meeting the federal grant deadline of December 2022, the Authority should, by January 2019, begin providing quarterly updates to the Legislature detailing the progress of the three Central Valley construction projects using an earned value model that compares construction progress to the projected total completion cost and date. The Authority should base these updates on the most current estimates available. | 4 | † | • | |



† Contrary to our determination, the audited agency believes it has fully implemented the recommendation.

‡ Before publishing a report of an investigation, we provide 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, we use the date the investigative report was provided to the department or agency, not the date the report was published.

The estimated date of completion precedes the publication of this report because, as of November 2023, the auditee did not claim full implementation of this recommendation and did not provide an updated estimated date of completion.

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Table 3
Recommendations Made to Nonstate Entities That Are More Than One Year Old and Are Still Not Fully Implemented
(Reports Issued From November 2017 Through October 2022)

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION | |
| NONSTATE ENTITIES | | | | | | |
| <i>Alameda County Probation Department</i> | | | | | | |
|   Batterer Intervention Programs: State Guidance and Oversight Are Needed to Effectively Reduce Domestic Violence 2021-113 (October 2022) | 13. | To ensure program compliance with state law, Alameda Probation should, by April 2023, formalize comprehensive program standards for program providers that present clear guidance on the department's expectations and the documentation it will review to verify compliance with state law. The probation department should distribute these standards to program providers during their initial application and approval process and again annually during the renewal process. | 1 | October 2024 | | |
| | 14. | To ensure that program providers comply with probation departments' standards and state law, Alameda Probation should develop and follow formalized policies and procedures for approving, renewing, and conducting comprehensive ongoing monitoring of program providers by April 2023. These policies should specify the frequency of monitoring, the documentation the department will require of program providers to demonstrate compliance, and the specific actions the department will take when a provider is noncompliant. | 1 | October 2025 | | |
| | 15. | To comply with state law, Alameda Probation should immediately implement record retention policies to maintain documentation on all offenders for five years after the offenders complete or are terminated from probation. | 1 | October 2024 | | |
| | 16. | To ensure that the courts can provide an offender with a selection of available program providers and their costs before the offender agrees to attend a program as a condition of probation, Alameda Probation should maintain standard program fee information and sliding fee scales for each of the providers it oversees, and make this information available to the courts by April 2023. | 1 | † | ● | ● |
| <i>Alum Rock Union School District</i> | | | | | | |
| Alum Rock Union Elementary School District: The District and Its Board Must Improve Governance and Operations to Effectively Serve the Community 2018-131 (May 2019) | 5. | By November 2019, the district should develop contract monitoring procedures with defined staff roles and responsibilities, including retaining evidence of monitoring efforts. The district should also train its staff to follow these procedures. | 4 | † | ● | ● |

continued on next page ...

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 6. By November 2019, the district should develop procedures specifying a designated location for staff to retain contracts and related documentation and identifying those staff who are responsible for ensuring that these documents are stored appropriately. The district should also train staff to follow these procedures. | 4 | June 2021# | | |
| | 7. By November 2019, the district should work with the county office to ensure that its new financial system includes unique identifiers for contract payment authorization documents. | 4 | † | ● | ● |
| | 8. To identify its contracted personnel's potential conflicts of interest, the district should develop and implement a process by November 2019 to assess whether contracted personnel should be classified as consultants and are therefore subject to the district's code for disclosing financial interests. | 4 | † | ● | ● |
| | 9. The district should immediately follow its conflict-of-interest code to ensure that all required individuals file Forms 700. | 4 | † | ● | ● |
| | 12. To ensure compliance with government transparency laws in future meetings, the board should ensure that it publicly identifies all parties involved in real estate negotiations prior to entering closed sessions. | 4 | † | | ● |
| | 19. To increase the board's accountability and ensure the prudent spending of district funds, the board should implement procedures by August 2019 requiring that its members document on their requests for reimbursement how their travel complies with district policy. | 4 | † | ● | ● |
| | 22. To demonstrate its commitment to improving its governance over the district's operations, the board should immediately direct district staff to track and prioritize the implementation of the remaining outstanding recommendations from the FCMAT audit report. The board should also direct staff to analyze the recommendations relating to its terminated contracts with Del Terra, identify those recommendations that will continue to be relevant after the appointment of a new construction manager and a new program manager, and implement policies to strengthen the district's monitoring of those contractors. The board should then monitor the status of the recommendations to ensure their implementation. | 4 | † | ● | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION | |
| | 24. To reinforce the ethical principles, laws, and policies that the board must follow, the district should establish a policy by July 2019 to provide biennial training to board members on ethics, applicable government transparency, conflict-of-interest requirements, and district policies. | 4 | † | ● | ● | |
| | 26. To ensure that the bond committee includes representatives from all required constituencies, the district should verify and document representation of the committee members that the board appoints. | 4 | † | ● | | |
| | 28. To ensure that district staff have appropriate guidance when awarding contracts under emergency conditions, the district should create and implement by November 2019 policies and procedures describing the protocol for awarding emergency contracts, including the use of the district's standard contracting forms. The district should also train staff to follow these policies and procedures. | 4 | † | ● | ● | |
| <i>Bakersfield College</i> | | | | | | |
| + L 2017-032 <i>(May 2018)</i> | Clery Act Requirements and Crime Reporting: Compliance Continues to Challenge California's Colleges and Universities | 19. To ensure Bakersfield requests and reports Clery Act crimes from local law enforcement, the institution should, by August 2018, create and begin following a procedure, in conjunction with a written agreement with local law enforcement, to obtain crime statistics for the annual security report. | 5 | June 2024 | | |
| <i>Bellflower Unified School District</i> | | | | | | |
| + R 2021-108 <i>(June 2022)</i> | Bellflower Unified School District: Has Not Used Its Significant Financial Resources to Fully Address Student Needs | 2. To ensure that its board has a clear understanding of the district's financial position and of the unassigned funds available for programs and services for students, Bellflower should, by August 2022, revise its process for presenting its budget to the board for approval. The revised process should require district staff to present a financial overview that compares year-to-date budget amounts to year-to-date actual spending amounts. | 1 | † | ● | |
| | | 3. To increase transparency, the board should, by August 2022, adopt a policy for Bellflower to have its financial auditor present the district's annual audited financial statements at a board meeting, along with an explanation of the district's financial health. Further the policy should also require the financial auditor to present the budget-to-actual comparison from the district's audit report and require district staff to explain variances. | 1 | December 2023 [#] | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 4. To ensure that Bellflower is not underinvesting in its current students, the board should adopt a general fund reserve policy by August 2022 that establishes a healthy but reasonable reserve amount (target reserve) for the district. It should require Bellflower's staff to use the target reserve when determining funding available for the services the district provides, and staff should ensure that the budget presents any actions necessary to maintain the target reserve. | 1 | December 2023 [#] | | |
| | 5. To ensure that it is providing consistent and adequate services to its students with disabilities, Bellflower should review all its current Individual Education Programs (IEPs) before December 2022. As part of its review, the district should validate that student IEPs comply with legal requirements and that it is providing the services listed on the IEPs. In the future, the district should, as part of its annual review of IEPs, ensure that the IEPs comply with legal requirements and that it is providing the services listed on the IEPs. Bellflower should also take steps to ensure that it has a robust process for identifying students who may have a disability and to appropriately and promptly evaluate those students. | 1 | † | ● | |
| | 6. To ensure that it provides consistent and adequate services to all students with disabilities, by October 2022, Bellflower should develop a process to review any instances of noncompliance that either Administrative Hearings or Education identifies, determine the reason for that noncompliance, and establish protocols to address similar problems in the future. | 1 | † | ● | |



Butte County



California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters

2019-103
(December 2019)

| | | | | |
|---|---|--------------------|---|--|
| 2. To best prepare to protect and care for people with access and functional needs, the county should revise its emergency plans by following the best practices that we included in our report. The county should begin implementing these practices as soon as possible. By no later than March 2020, the county should develop a schedule for completing updates to its emergency plans. | 3 | † | ● | |
| 5. To ensure that the county maintains updated emergency plans that are consistent with current best practices, the county should adopt ordinances establishing requirements for the frequency with which the county must update its emergency plans and should set that frequency at no greater than five years. | 3 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 8. To ensure that the county's emergency planning efforts more fully account for people with access and functional needs in the future, the county should adopt county ordinances that require the county's emergency managers to do the following during each update to the county's emergency plans: when planning to protect people with access and functional needs, adhere to the best practices and guidance that FEMA, Cal OES, and other relevant authorities have issued; report publicly to the boards of supervisors during emergency planning about the steps they have taken to address access and functional needs; consult periodically with a committee of community groups that represent people with a variety of access and functional needs; require that representatives of the community group committees present to the board of supervisors their review of the adequacy of the emergency plans. | 3 | Will Not Implement | | |
|   In-Home Supportive Services Program: It Is Not Providing Needed Services to All Californians Approved for the Program, Is Unprepared for Future Challenges, and Offers Low Pay to Caregivers 2020-109 (February 2021) | 8. To help ensure that recipients receive prompt approval for services and also receive all approved services, Butte County should, by August 2021 and annually thereafter, complete required plans that include, at a minimum, specific provisions for how it will ensure prompt approval of services and that recipients promptly receive the approved services. | 2 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Calbright College | | | | | |
| <p>Calbright College: It Must Take Immediate Corrective Action to Accomplish Its Mission to Provide Underserved Californians With Access to Higher Education</p> <p>2020-104 (May 2021)</p> | <p>6. To adequately address its foundational purpose for existing, Calbright should immediately develop a robust implementation plan that aligns with best practices and translates its mission into actionable goals and strategies. It should complete that plan and begin implementing it by November 2021. At a minimum, Calbright should include in its implementation plan all of the following:</p> <ol style="list-style-type: none"> 1. Its goals, which should include both its goals for completing the setup of the college and its student outcome goals. It should develop its student outcome goals based, at a minimum, on a comparison of the student outcomes for multiple other reasonably comparable educational programs. 2. The major steps necessary to achieve its goals. 3. The estimated resources and specific deliverables that each step will require. 4. The due dates and assigned staff for each deliverable or major step. 5. The criteria it will use for measuring its success and monitoring its progress. 6. A strategy and timeline for ending its reliance on the Foundation. <p>After completing its implementation plan, Calbright should review the plan at least every six months, and revise and update it as needed to account for major changes relevant to the college's implementation. By July 2022, Calbright should demonstrate that it has made consistent progress in implementing its plan.</p> <p>To improve its accountability for its actions toward fulfilling its mission, Calbright should annually report to the Legislature its progress related to each step in its implementation plan.</p> | 2 | † | | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>9. To ensure that it is fulfilling its mission to help students obtain positive employment outcomes, including jobs in their field of study, earning gains, and upward mobility, Calbright should do the following:</p> <ol style="list-style-type: none"> 1. By November 2021, develop and implement a specific plan that describes how it will assist its students in acquiring jobs, earning more income, or being upwardly mobile after graduation; the plan should include a path toward securing job placements for its students. 2. By the same date, also establish a method to collect and review data on student use of its career services, employment outcomes following graduation, and employer satisfaction with Calbright's preparation of its students. 3. By July 2022, Calbright should begin demonstrating that it has been successful at assisting its graduates in obtaining positive employment outcomes, including jobs in their field of study, earning gains, and upward mobility. | 2 | † | ● | |
| | <p>11. To assist its students in completing its programs, Calbright should immediately establish an efficient process to recognize previous training and experience and allow students to bypass areas of curriculum in which they have demonstrated competence.</p> | 2 | December 2025 | | |

Cerritos College



California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology
2017-102
(December 2017)

| | | | | | |
|-----|--|---|---|---|---|
| 11. | To ensure that all instructors are aware of the accessibility standards for instructional materials, Cerritos should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings. | 5 | † | ● | ● |
| 13. | To ensure that its technology master plan supports the strategic goals of the district, Cerritos should update its master plan by June 2018, and should ensure that the plan includes detailed steps to accomplish its goals. | 5 | † | ● | |
| 14. | To increase the transparency of its annual review process, by June 2018, Cerritos should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests. | 5 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Charter Academy of the Redwoods | | | | | |
| <p>Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm</p> <p>2019-125 (September 2020)</p> | <p>7. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in Education's model policy.</p> | 3 | † | ● | ● |
| Citizens' Law Enforcement Review Board | | | | | |
| <p>San Diego County Sheriff's Department: It Has Failed to Adequately Prevent and Respond to the Deaths of Individuals in Its Custody</p> <p>2021-109 (February 2022)</p> | <p>14. To ensure its investigations are independent, timely, and thorough, CLERB should, by May 2022, discuss and modify its current agreement with the Sheriff's Department and the labor organization to allow CLERB's investigators to conduct independent interviews of Sheriff's Department sworn staff.</p> | 1 | June 2023 [#] | | |
| | <p>15. To ensure its investigations are independent, timely, and thorough, CLERB should, by May 2022, develop a comprehensive training manual for its investigators that outlines standard procedures for investigations. The manual should include a specific section dedicated to investigations of in-custody deaths, including guidance for evaluating the circumstances leading up to an in-custody death, such as the decedent's mental health history and the appropriateness of the decedent's housing assignment.</p> | 1 | March 2023 [#] | | |
| | <p>17. To ensure that it fully investigates all in-custody deaths, CLERB should revise its rules and regulations by May 2022 to include the following:</p> <ul style="list-style-type: none"> • Prioritization criteria for investigating in-custody deaths above all other investigation. • Clarification that its investigations of in-custody deaths includes those classified as natural deaths. | 1 | June 2023 [#] | | |
| City of Lincoln | | | | | |
| <p>City of Lincoln: Financial Mismanagement, Insufficient Accountability, and Lax Oversight Threaten the City's Stability</p> <p>2018-110 (March 2019)</p> | <p>17. To ensure that it applies the correct fee credits to developers, Lincoln should develop policies and procedures by September 2019 for establishing fee credits and maintaining adequate documentation to justify modifications to fee credits, including credits it awards based on changes in fee schedules and updated development agreements.</p> | 4 | † | ● | ● |



| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|---|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| City of San Bernardino Police Department | | | | | |
| <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> + X </div> <div> <p>Law Enforcement Departments Have Not Adequately Guarded Against Biased Conduct</p> <p>2021-105 (April 2022)</p> </div> </div> | <p>32. To improve its ability to recruit qualified applicants who reflect the diversity of its communities, by October 2022, San Bernardino Police should have a process for regularly monitoring data on the diversity of its current personnel, its new hires, and to the extent possible, its applicant pool. It should use these data to evaluate the success of its recruitment efforts and identify needed areas of improvement.</p> | 1 | † | ● | ● |
| | <p>35. To better assess whether peace officer applicants have the ability to work with diverse members of their communities and whether they possess detectable disqualifying biases, by no later than October 2022, San Bernardino Police should begin using documented procedures that adhere to best practices to identify and review applicants' public social media profiles for content indicative of disqualifying biases, such as hate group affiliation.</p> | 1 | † | ● | |
| | <p>36. To strengthen its relationships with its community and mitigate the effects of bias on its officers, San Bernardino Police should develop and begin implementing a documented strategy to do all of the following by April 2023:</p> <ul style="list-style-type: none"> • Collaborate with its communities to establish or leverage community advisory boards consisting of representatives of diverse groups. The strategy should specify how it will partner with the boards in the areas of recruitment, hiring, training, and community engagement, as well as how it will leverage the boards to obtain feedback on how it can better serve its community. • Ensure that officers at all levels regularly participate in community engagement activities. • Periodically survey its community to assess the effectiveness of its community engagement efforts and solicit feedback on how to improve its operations. | 1 | † | ● | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>37. To proactively identify signs that officers may need additional training or supports to address possible biased behavior, San Bernardino Police should, by April 2023, adopt a policy and implement procedures that align with best practices for an effective early intervention system. The system should do the following:</p> <ul style="list-style-type: none"> Track and incorporate data at the officer level related to complaints, uses of force, and other indicators as appropriate, and use these data to identify officers who could benefit from early intervention. The system should include analysis of stops data that identifies officers based on indications of possible biased conduct. Specify a range of early intervention options—such as trainings, mentoring or other supervisory approaches, mental health services, or reassignment—with guidance about how to apply them to the particular circumstances of each officer's conduct. The system should require prompt interventions that address the identified issues with or patterns in the officers' conduct, including conduct related to bias. Require monitoring of the officers who receive intervention to evaluate whether their performance improves or whether additional interventions are needed. | 1 | † | ● | |
| | <p>39. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San Bernardino Police should ensure it has implemented policies or procedures by January 2023 that require that the investigations apply a definition of bias that incorporates the following: biased conduct can include conduct resulting from implicit as well as explicit biases; conduct is biased if a reasonable person would conclude so using the facts at hand; an officer need not admit biased or prejudiced intent for conduct to reasonably appear biased; and biased conduct may occur in an encounter with the public, with other officers, or online, such as conduct on social media.</p> | 1 | Unknown | | |
| | <p>40. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San Bernardino Police should ensure it has implemented policies or procedures by January 2023 that require that the individuals handling bias-related investigations follow detailed investigative guidelines for identifying biased conduct and be specifically trained in how to perform these assessments.</p> | 1 | † | ● | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 41. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San Bernardino Police should ensure that by January 2023 it has formalized policies—such as through discipline matrices or broader discipline guidelines—specifying options for corrective actions beyond punitive discipline that are designed to change officer behaviors associated with biased conduct. The department should require that, when appropriate, these corrective actions—such as training and education—be part of the discipline that officers receive when they are found to have engaged in biased conduct. | 1 | † | ● | |

Contra Costa County Probation Department









Batterer Intervention Programs: State Guidance and Oversight Are Needed to Effectively Reduce Domestic Violence
2021-113
(October 2022)

| | | | | |
|---|---|---|---|---|
| 18. To ensure program compliance with state law, Contra Costa Probation should, by April 2023, formalize comprehensive program standards for program providers that present clear guidance on the department's expectations and the documentation it will review to verify compliance with state law. The probation department should distribute these standards to program providers during their initial application and approval process and again annually during the renewal process. | 1 | † | ● | ● |
| 19. To ensure that program providers comply with the probation department's standards and state law, Contra Costa Probation should develop and follow formalized policies and procedures for approving, renewing, and conducting comprehensive ongoing monitoring of program providers by April 2023. These policies should specify the frequency of monitoring, the documentation the department will require of program providers to demonstrate compliance, and the specific actions the department will take when a provider is noncompliant. | 1 | † | ● | ● |
| 21. To ensure that the courts can provide an offender with a selection of available program providers and their costs before the offender agrees to attend a program as a condition of probation, Contra Costa Probation should maintain standard program fee information and sliding fee scales for each of the providers it oversees, and make this information available to the courts by April 2023. | 1 | † | ● | ● |



| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|---|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| County of Alameda | | | | | |
| Public Safety Realignment: Weak State and County Oversight Does Not Ensure That Funds Are Spent Effectively 2020-102 (March 2021) | 4. To ensure that county jails identify inmates with mental illnesses and provide them with adequate mental health care, Alameda should immediately begin conducting mental health screening of all inmates upon admission to the county's jails. | 2 | † | ● | ● |
| | 5. To ensure that county jails have sufficient information to determine appropriate housing and supervision of inmates with mental illness, by June 2021, Alameda should develop a process requiring mental health providers to share with jails the mental health status of all inmates, such as whether they have a mild, moderate, or serious mental illness. | 2 | June 2022 [#] | | |
| | 7. To ensure that it appropriately follows up on inmate deaths and works to prevent similar deaths from occurring in the future, Alameda should implement its updated inmate death follow-up process by June 2021. | 2 | † | ● | ● |
| | 9. Unless the Legislature clarifies its intent otherwise, to ensure that the counties prudently and appropriately spend realignment funds, the Partnership Committee at Alameda should, starting with its next annual budget, review and make budget recommendations to its board of supervisors for all realignment accounts, including the accounts that fund non-law enforcement departments and community-based organizations. Further, Alameda should ensure that it budgets all realignment funds to eliminate excessive surpluses in realignment accounts and prevent future surpluses beyond a reasonable reserve. | 2 | Will Not Implement | | |
| | 12. To ensure that the programs and services funded by public safety realignment funds are effective, beginning immediately, Alameda should conduct evaluations of the effectiveness of its programs and services at least every three years. | 2 | October 2023 [#] | | |
| | 15. To ensure that the county reports accurate and consistent information to the Corrections Board, beginning with its next annual report, Alameda should consistently report all law enforcement and non-law enforcement expenditures funded through the accounts that constitute public safety realignment. | 2 | Will Not Implement | | |
| | | | | | |

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | | |
|---|----------------|---|------------------------------|---|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION | |
| <i>County of Fresno</i> | | | | | | |
|   Public Safety Realignment: Weak State and County Oversight Does Not Ensure That Funds Are Spent Effectively 2020-102 (March 2021) | 3. | To comply with the State's jail capacity standards, Fresno should take steps to address overcrowding in its jails, while ensuring public safety. | 2 | † | ● | ● |
| | 6. | To ensure that county jails have sufficient information to determine appropriate housing and supervision of inmates with mental illness, by June 2021, Fresno should develop a process requiring mental health providers to share with jails the mental health status of all inmates, such as whether they have a mild, moderate, or serious mental illness. | 2 | Unknown | | |
| | 10. | Unless the Legislature clarifies its intent otherwise, to ensure that the counties prudently and appropriately spend realignment funds, the Partnership Committee at Fresno should, starting with its next annual budget, review and make budget recommendations to its board of supervisors for all realignment accounts, including the accounts that fund non-law enforcement departments and community-based organizations. Further, Fresno should ensure that it budgets all realignment funds to eliminate excessive surpluses in realignment accounts and prevent future surpluses beyond a reasonable reserve. | 2 | June 2027 | | |
| | 13. | To ensure that the programs and services funded by public safety realignment funds are effective, beginning immediately, Fresno should conduct evaluations of the effectiveness of its programs and services at least every three years. | 2 | January 2024 | | |
| | 16. | To ensure that the county reports accurate and consistent information to the Corrections Board, beginning with its next annual report, Fresno should consistently report all law enforcement and non-law enforcement expenditures funded through the accounts that constitute public safety realignment. | 2 | Will Not Implement | | |



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| County of Los Angeles | | | | | |
|   Public Safety Realignment: Weak State and County Oversight Does Not Ensure That Funds Are Spent Effectively 2020-102 (March 2021) | 11. Unless the Legislature clarifies its intent otherwise, to ensure that the counties prudently and appropriately spend realignment funds, the Partnership Committee at Los Angeles should, starting with its next annual budget, review and make budget recommendations to its board of supervisors for all realignment accounts, including the accounts that fund non-law enforcement departments and community-based organizations. Further, Los Angeles should ensure that it budgets all realignment funds to eliminate excessive surpluses in realignment accounts and prevent future surpluses beyond a reasonable reserve. | 2 | Unknown | | |
| | 14. To ensure that the programs and services funded by public safety realignment funds are effective, beginning immediately, Los Angeles should conduct evaluations of the effectiveness of its programs and services at least every three years. | 2 | 2024 | | |
| | 17. To ensure that the county reports accurate and consistent information to the Corrections Board, beginning with its next annual report, Los Angeles should consistently report all law enforcement and non-law enforcement expenditures funded through the accounts that constitute public safety realignment. | 2 | Will Not Implement | | |
| County of Mendocino | | | | | |
|   Homelessness in California: The State's Uncoordinated Approach to Addressing Homelessness Has Hampered the Effectiveness of Its Efforts 2020-112 (February 2021) | 6. To help ensure that it has adequate levels of services and service providers in its area to meet the needs of people who are experiencing homelessness, the County of Mendocino should coordinate with its CoC to ensure that the CoC annually conducts a comprehensive gaps analysis in accordance with the plan it has developed under federal regulations. To be effective, the gaps analysis should consider whether adequate services are available in the areas where individuals are experiencing homelessness and should contain strategies to address any deficiencies. | 2 | Will Not Implement | | |
| | 16. To comply with federal regulations and ensure that its CoC's decisions reflect a variety of perspectives, the County of Mendocino should, by August 2021, coordinate with its CoC to ensure that the CoC's board is representative of all relevant organizations. | 2 | January 2024 | | |

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|--------------------------------------|--|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 21. To ensure that individuals experiencing homelessness have adequate access to the coordinated entry process, the County of Mendocino should, by August 2021, coordinate with its CoC to assess the feasibility of establishing a dedicated telephone hotline for providing information about available services, assessing individuals' needs, and referring those individuals to appropriate housing or homeless service providers. | 2 | Will Not Implement | | |
| | 23. To increase the efficiency of the coordinated entry process, the County of Mendocino should coordinate with its CoC to determine how long it takes to locate individuals after they have been matched with a service provider. Specifically, it should use the referral data that HUD required CoCs to collect as of October 2020 to determine whether locating individuals after they have been matched with a service provider is a cause of delay in providing them with services. If it finds that excessive delays exist, it should coordinate with its CoC to implement processes such as deploying a dedicated team to locate these individuals when appropriate housing and services become available. | 2 | Will Not Implement | | |

County of Santa Clara Office of Supportive Housing



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|---|---|---|---|---|---|
| <p>Homelessness in California: The State's Uncoordinated Approach to Addressing Homelessness Has Hampered the Effectiveness of Its Efforts</p> <p>2020-112 (February 2021)</p> | 9. To help ensure that it has adequate levels of services and service providers in its area to meet the needs of people who are experiencing homelessness, the County of Santa Clara should coordinate with its CoC to ensure that the CoC annually conducts a comprehensive gaps analysis in accordance with the plan it has developed under federal regulations. To be effective, the gaps analysis should consider whether adequate services are available in the areas where individuals are experiencing homelessness and should contain strategies to address any deficiencies. | 2 | † | • | • |
|---|---|---|---|---|---|

| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| County of Sonoma | | | | | |
|  R California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters 2019-103 (December 2019) | 9. To ensure that the county's emergency planning efforts more fully account for people with access and functional needs in the future, the county should adopt county ordinances that require the county's emergency managers to do the following during each update to the county's emergency plans: when planning to protect people with access and functional needs, adhere to the best practices and guidance that FEMA, Cal OES, and other relevant authorities have issued; report publicly to the boards of supervisors during emergency planning about the steps they have taken to address access and functional needs; consult periodically with a committee of community groups that represent people with a variety of access and functional needs; require that representatives of the community group committees present to the board of supervisors their review of the adequacy of the emergency plans. | 3 | Will Not Implement | | |
| | County of Ventura | | | | |
|  R California Is Not Adequately Prepared to Protect Its Most Vulnerable Residents From Natural Disasters 2019-103 (December 2019) | 4. To best prepare to protect and care for people with access and functional needs, the county should revise its emergency plans by following the best practices that we included in our report. The county should begin implementing these practices as soon as possible. By no later than March 2020, the county should develop a schedule for completing updates to its emergency plans. | 3 | † | • | |
| | 7. To ensure that the county maintains updated emergency plans that are consistent with current best practices, the county should adopt ordinances establishing requirements for the frequency with which the county must update its emergency plans and should set that frequency at no greater than five years. | 3 | 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 |
| | 10. To ensure that the county's emergency planning efforts more fully account for people with access and functional needs in the future, the county should adopt county ordinances that require the county's emergency managers to do the following during each update to the county's emergency plans: when planning to protect people with access and functional needs, adhere to the best practices and guidance that FEMA, Cal OES, and other relevant authorities have issued; report publicly to the boards of supervisors during emergency planning about the steps they have taken to address access and functional needs; consult periodically with a committee of community groups that represent people with a variety of access and functional needs; require that representatives of the community group committees present to the board of supervisors their review of the adequacy of the emergency plans. | 3 | Will Not Implement | | |

Del Norte County Probation Department



Batterer Intervention Programs: State Guidance and Oversight Are Needed to Effectively Reduce Domestic Violence

2021-113
(October 2022)

| | | | | |
|--|---|---------|--|--|
| 22. To ensure that offenders are held accountable for complying with the conditions of their probation, Del Norte Probation should, by April 2023, formalize and implement comprehensive policies and procedures for domestic violence case management that clearly describe the department's expectations for probation staff's compliance with state law. | 1 | Unknown | | |
| 23. To ensure program compliance with state law, Del Norte Probation should, by April 2023, formalize comprehensive program standards for program providers that present clear guidance on the department's expectations and the documentation it will review to verify compliance with state law. The probation department should distribute these standards to program providers during their initial application and approval process and again annually during the renewal process. | 1 | Unknown | | |
| 24. To ensure that program providers comply with the probation department's standards and state law, Del Norte Probation should develop and follow formalized policies and procedures for approving, renewing, and conducting comprehensive ongoing monitoring of program providers by April 2023. These policies should specify the frequency of monitoring, the documentation the department will require of program providers to demonstrate compliance, and the specific actions the department will take when a provider is noncompliant. | 1 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 25. To ensure that the courts can provide an offender with a selection of available program providers and their costs before the offender agrees to attend a program as a condition of probation, Del Norte Probation should maintain standard program fee information and sliding fee scales for each of the providers it oversees, and make this information available to the courts by April 2023. | 1 | Unknown | | |

Fallen Leaf Lake Community Services District

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|---|--|---|-----------------------------|---|---|
| Fallen Leaf Lake Community Services District: Its Billing Practices and Small Electorate Jeopardize Its Ability to Provide Services 2018-133 <i>(July 2019)</i> | 7. To rectify the excessive reimbursement amounts it received for strike team assignments, the district should, by December 31, 2019, develop and implement a plan for returning to the paying agencies the excessive reimbursements it received for 2016 through 2018. | 4 | † | • | • |
| | 8. To rectify the excessive reimbursement amounts it received for strike team assignments, the district should, by December 31, 2019, work with Cal OES to identify the amounts of excess reimbursements the district received for 2013 through 2015 and then develop and implement a plan for returning those amounts to the paying agency. | 4 | June 2021 [#] | | |
| | 10. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, the district should, by December 31, 2019, monitor the financial risks it may face in the future, forecast their impact on its finances and budget, and plan and implement appropriate changes to its budget as necessary throughout the fiscal year. | 4 | June 2021 [#] | | |
| | 11. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, the district should, by December 31, 2019, limit the extent to which it relies on volatile revenue sources to balance its budget. | 4 | June 2021 [#] | | |
| | 13. To improve its financial viability and safeguard its ability to continue providing services to the Fallen Leaf Lake community, the district should, by December 31, 2019, develop a five-year forecast of estimated revenues and expenditures and a plan to guide its decisions and actions in the event of fluctuations. | 4 | September 2020 [#] | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Foothill-De Anza Community College District | | | | | |
| <p>California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology</p> <p>2017-102 (December 2017)</p> | 15. To ensure that it is fulfilling requests for alternate media services from students with disabilities in a timely manner, by June 2018, De Anza should establish procedures for monitoring its timeliness in responding to such requests so that it can periodically review its performance in completing the requests. Specifically, it should record and track sufficient information to be able to review how long it takes to complete requests. Additionally, De Anza should calculate the number of days it takes to complete requests, and periodically evaluate its performance against its time-frame goals. Further, to evaluate its performance, De Anza should establish a time-frame goal for completing alternate media requests. | 5 | † | ● | |
| | 16. To ensure that it promptly addresses any complaints it receives related to web accessibility and alternate media requests, De Anza should follow its new procedures for tracking and reviewing complaints related to accessibility. | 5 | † | ● | |
| | 17. To ensure that students with disabilities have equal access to instructional materials, by June 2018, De Anza should develop procedures to monitor and periodically review the accessibility of instructional materials. For example, De Anza could develop an accessibility checklist for instructors to complete when developing or selecting instructional materials, from which the college could periodically review a sample of course content to ensure that instructors completed the checklist and that the instructional materials comply with accessibility standards. | 5 | † | ● | ● |
| | 18. To ensure that its website complies with accessibility standards, by June 2018, De Anza should develop procedures to monitor website accessibility and incorporate steps to prevent instructors from publishing inaccessible content on the college's website. These procedures should include a tracking mechanism to demonstrate how many accessibility errors the college identifies and how long it takes to fix those errors. | 5 | † | | ● |
| | 19. To ensure that all instructors are aware of the accessibility standards for instructional materials, De Anza should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings. | 5 | † | ● | ● |





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|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 21. To increase the transparency of its annual review process, by June 2018, De Anza should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests. | 5 | † | • | • |

Fresno City Housing Authority



Homelessness in California: The State's Uncoordinated Approach to Addressing Homelessness Has Hampered the Effectiveness of Its Efforts
2020-112
(February 2021)

| | | | | |
|--|---|----------------------------|--|--|
| 10. To help ensure that it has adequate levels of services and service providers in its area to meet the needs of people who are experiencing homelessness, the Fresno City Housing Authority should coordinate with its CoC to ensure that the CoC annually conducts a comprehensive gaps analysis in accordance with the plan it has developed under federal regulations. To be effective, the gaps analysis should consider whether adequate services are available in the areas where individuals are experiencing homelessness and should contain strategies to address any deficiencies. | 2 | Will Not Implement | | |
| 12. To ensure that it adequately identifies its long-term strategies to address homelessness, the Fresno City Housing Authority should coordinate with its CoC to implement a planning process and develop a comprehensive plan that meets all federal requirements by August 2021. The planning process should ensure that the CoC updates its comprehensive plan at least every five years. | 2 | August 2022 [#] | | |
| 18. To comply with federal regulations and ensure that its CoC's decisions reflect a variety of perspectives, the Fresno City Housing Authority should, by August 2021, coordinate with its CoC to ensure that the CoC's board is representative of all relevant organizations. | 2 | November 2022 [#] | | |
| 19. To reduce barriers to CoC membership and to encourage participation, the Fresno City Housing Authority should coordinate with its CoC to conduct an analysis of whether its membership fee is necessary and, if it is not, to eliminate it by August 2021. | 2 | Will Not Implement | | |
| 22. To ensure that individuals experiencing homelessness have adequate access to the coordinated entry process, the Fresno City Housing Authority should, by August 2021, coordinate with its CoC to assess the feasibility of establishing a dedicated telephone hotline for providing information about available services, assessing individuals' needs, and referring those individuals to appropriate housing or homeless service providers. | 2 | Will Not Implement | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 26. To increase the efficiency of the coordinated entry process, the County of Fresno City Housing Authority should coordinate with its CoC to determine how long it takes to locate individuals after they have been matched with a service provider. Specifically, it should use the referral data that HUD required CoCs to collect as of October 2020 to determine whether locating individuals after they have been matched with a service provider is a cause of delay in providing them with services. If it finds that excessive delays exist, it should coordinate with its CoC to implement processes such as deploying a dedicated team to locate these individuals when appropriate housing and services become available. | 2 | Will Not Implement | | |
| Gateway Public Schools | | | | | |
|   Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm 2019-125 <i>(September 2020)</i> | 8. To ensure that their teachers and staff have the information necessary to respond consistently, promptly, and appropriately to reduce suicide risk, the six LEAs we reviewed should revise their policies by March 2021 to comply with state law and incorporate the best practices in Education's model policy. | 3 | † | | • |
| Heartland Charter School | | | | | |
|   Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm 2019-125 <i>(September 2020)</i> | 15. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> • Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in Education's model policy. • LEAs that provide suicide prevention training should conduct it at the beginning of the school year. | 3 | † | | • |
| | 21. To improve their students' access to mental health professionals, Kern High School District, Ukiah Unified, Gateway Charter, Redwoods Charter, and Heartland Charter should coordinate with their respective counties to request MHSAs funding to employ additional school counselors, school nurses, school social workers, and school psychologists. | 3 | † | | • |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Kern County Probation | | | | | |
| <p>In-Home Supportive Services Program: It Is Not Providing Needed Services to All Californians Approved for the Program, Is Unprepared for Future Challenges, and Offers Low Pay to Caregivers</p> <p>2020-109 (February 2021)</p> | <p>9. To help ensure that recipients receive prompt approval for services and also receive all approved services, Kern County should, by August 2021 and annually thereafter, complete required plans that include, at a minimum, specific provisions for how it will ensure prompt approval of services and that recipients promptly receive the approved services.</p> | 2 | † | ● | ● |
| Los Angeles Community College District | | | | | |
| <p>Los Angeles Community College District Personnel Commission: Its Inconsistent Practices and Inadequate Policies Adversely Affect District Employees and Job Candidates, Leading to Concerns About the Fairness of Its Decisions</p> <p>2020-111 (May 2021)</p> | <p>1. To increase the objectivity and transparency of its minimum qualification requirements, when possible the Commission should create qualification requirements based on time spent working in District job classifications or equivalent experience, rather than using ambiguous terms such as "professional-level."</p> | 2 | Unknown | | |
| | <p>2. To increase transparency and ensure that it makes consistent decisions when assessing applicants' minimum qualifications, the Commission should establish a rule for its examiners by October 2021 that defines the key terms it uses when reviewing applications for minimum qualifications, such as "professional-level" and "recent."</p> | 2 | † | ● | ● |
| | <p>4. To ensure that its examination process is fair and evaluates all candidates consistently, the Commission should establish a rule by October 2021 to require examiners to create detailed scoring benchmarks that provide raters guidance on how to rate individual evaluation factors.</p> | 2 | † | | ● |
| | <p>5. To ensure that its examination process is fair and evaluates all candidates consistently, the Commission should establish a rule by October 2021 requiring that when it creates examinations it establish a method for determining candidates' overall scores based on the ratings of the individual evaluation factors.</p> | 2 | † | | ● |
| | <p>6. To ensure that its examination process is fair and evaluates all candidates consistently, the Commission should establish a rule by October 2021 to require raters to provide written comments on rating sheets for each candidate, explaining the basis for the score they awarded.</p> | 2 | † | ● | |











| REPORT TITLE, NUMBER, AND ISSUE DATE | RECOMMENDATION | NUMBER OF YEARS RECOMMENDATION HAS APPEARED IN THIS REPORT | ESTIMATED DATE OF COMPLETION | STATE AUDITOR'S ASSESSMENT | |
|--------------------------------------|---|--|------------------------------|---|---|
| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 7. To ensure that its examination process is fair and evaluates all candidates consistently, the Commission should establish a rule by October 2021 to require examiners to review scoring sheets to determine if raters have followed the Commission's candidate evaluation guidance, and if the raters have failed to follow the guidance request that the raters review their evaluation of the candidate. | 2 | † | ● | |
| | 9. To ensure that employees are aware that they can request intermittent payments while performing out-of-class work assignments, the Commission should immediately revise its claim form to include this option. | 2 | Unknown | | |
| | 10. To ensure that employees receive prompt compensation for the higher-level duties they perform, the Commission should revise its rules by October 2021 to process employees' compensation for out-of-class work each month. | 2 | † | ● | ● |
| | 12. To ensure that employees are fairly compensated for the entirety of the out-of-class work they perform, the Commission should amend its rules by October 2021 to require employees to submit a copy of their out-of-class claim form to the Commission at the same time as they submit it to their supervisors, and use the date the Commission receives this copy of the form as the date of submission. | 2 | Unknown | | |
| | 13. To ensure that it consistently identifies and responds to all complaints and to reduce the risk of retaliation against complainants, by October 2021, the Commission should amend its rules to clearly define complaints and create a formal process for addressing all complaints, including a process to elevate to the commissioners those complaints that are not resolved at lower levels. | 2 | † | | ● |
| | 14. To ensure that it consistently identifies and responds to all complaints and to reduce the risk of retaliation against complainants, by October 2021, the Commission should amend its rules to include a provision for submitting whistleblower complaints directly to the District's Office of the General Counsel and assign it the responsibility of designating an appropriate party to respond. | 2 | Unknown | | |
| | 15. To ensure that it consistently identifies and responds to all complaints and to reduce the risk of retaliation against complainants, by October 2021, the Commission should amend its rules to establish that complainant information may not be shared with the subject of a whistleblower complaint. | 2 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 16. To ensure that it treats applicants consistently when considering whether to debar them in the case of false statements or deception, the Commission should establish rules to require that examiners independently verify the reason for inconsistencies between applications. | 2 | † | ● | ● |
| | 17. To ensure that it treats applicants consistently when considering whether to debar them in the case of false statements or deception, the Commission should establish rules to require that examiners provide applicants with an opportunity to address the inconsistencies. | 2 | † | | ● |
| | 18. To ensure that it treats applicants consistently when considering whether to debar them in the case of false statements or deception, the Commission should establish rules to require that examiners document the steps taken to verify the disputed information and retain relevant supporting documentation. | 2 | † | ● | ● |
| | 19. To ensure that the Commission's practices align with the mission of the merit system, the Commissioners should establish rules that require staff to periodically report to them on how its practices compare to those of other entities with merit systems, along with any recommendations for improving the Commission's practices. | 2 | † | ● | ● |

Los Angeles County Department of Mental Health

| | | | | | |
|---|--|---|---------------------------|--|--|
| Lanterman-Petris-Short Act: California Has Not Ensured That Individuals With Serious Mental Illnesses Receive Adequate Ongoing Care 2019-119 <i>(July 2020)</i> | 6. To ensure that it connects patients who have been placed on multiple short-term holds to appropriate ongoing treatment, Los Angeles should, by no later than August 2021, adopt a systematic approach to identifying such individuals, obtaining available mental health history information about these individuals, and connecting these individuals to services that support their ongoing mental health. | 3 | January 2022 [#] | | |
| | 8. To ensure that conservatorships do not terminate because of the absence of testimony from doctors, Los Angeles should immediately implement a comprehensive solution to this problem, such as using its own staff as expert witnesses when individuals' treating physicians are unable to testify. In addition, by no later than August 2021, it should develop a revised approach to scheduling conservatorship hearings and trials so that it significantly reduces the rate at which doctors' failures to testify result in terminated conservatorships. | 3 | Will Not Implement | | |

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| Los Angeles County of Department of Children and Family Services | | | | | |
| Los Angeles County Department of Children and Family Services: It Has Not Adequately Ensured the Health and Safety of All Children in Its Care 2018-126 (May 2019) | 6. To ensure that its staff appropriately use SDM assessments to identify safety threats and risks, the department should incorporate SDM instructions into its policies and procedures by July 2019 and provide mandatory annual SDM training for applicable staff, supervisors, and other members of management by May 2020. | 4 | December 2022 [#] | | |
| Los Angeles County Office of Education | | | | | |
|   Montebello Unified School District: County Superintendent Intervention Is Necessary to Address Its Weak Financial Management and Governance 2017-104 (November 2017) | 1. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should direct Montebello to submit a corrective action plan to address the issues identified in this report including balancing its budget, amending and adhering to its hiring procedures, and establishing adequate safeguards to ensure that policies related to bond proceeds, conflicts of interest, and the approval of expenditures are implemented and followed. | 5 | Unknown | | |
| | 2. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should assist Montebello in developing a plan to justify its workforce size and cost in terms of its current and projected enrollment, including evaluating the necessity of current staff levels and personnel costs. | 5 | Unknown | | |
| | 3. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should evaluate the necessity of executive positions and adjust executives' salaries based on an analysis of the number and cost of executives in comparable districts. | 5 | Unknown | | |
| | 4. To ensure that Montebello takes the steps necessary to prevent state intervention and regain its positive financial certification, the county superintendent should ensure that Montebello implements all of the recommendations detailed in the report. | 5 | Unknown | | |
| Los Angeles County Probation Department | | | | | |
|   Batterer Intervention Programs: State Guidance and Oversight Are Needed to Effectively Reduce Domestic Violence 2021-113 (October 2022) | 26. To ensure that offenders are held accountable for complying with the conditions of their probation, Los Angeles Probation should, by April 2023, formalize and implement comprehensive policies and procedures for domestic violence case management that clearly describe the department's expectations for probation staff's compliance with state law. | 1 | November 2023 [#] | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 27. To ensure program compliance with state law, Los Angeles Probation should, by April 2023, formalize comprehensive program standards for program providers that present clear guidance on the department's expectations and the documentation it will review to verify compliance with state law. The probation department should distribute these standards to program providers during their initial application and approval process and again annually during the renewal process. | 1 | November 2023 [#] | | |
| | 28. To ensure that program providers comply with the probation department's standards and state law, Los Angeles Probation should develop and follow formalized policies and procedures for approving, renewing, and conducting comprehensive ongoing monitoring of program providers by April 2023. These policies should specify the frequency of monitoring, the documentation the department will require of program providers to demonstrate compliance, and the specific actions the department will take when a provider is noncompliant. | 1 | November 2023 [#] | | |
| | 29. To ensure that the courts can provide an offender with a selection of available program providers and their costs before the offender agrees to attend a program as a condition of probation, Los Angeles Probation should maintain standard program fee information and sliding fee scales for each of the providers it oversees, and make this information available to the courts by April 2023. | 1 | January 2024 | | |
|   Juvenile Justice Crime Prevention Act: Weak Oversight Has Hindered Its Meaningful Implementation 2019-116 <i>(May 2020)</i> | 11. To adequately assess the effectiveness of its programs at reducing juvenile crime and delinquency, Los Angeles should collect data on all participants in each JJCPA program and for each service it provides. | 3 | September 2024 | | |
| | 15. To accurately assess the effectiveness of its programs, Los Angeles should determine how to accurately identify in its case management system the JJCPA programs and services in which each individual participates or should enhance its system to provide this capability. | 3 | September 2024 | | |
| Los Angeles County Sheriff's Department | | | | | |
|   Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately 2017-101 <i>(December 2017)</i> | 1. To ensure that its CCW licensing decisions align with its CCW policy, Los Angeles Sheriff should only issue licenses to applicants after collecting documentation of specific, personal threats against the applicants so as to satisfy its definition of good cause. If Los Angeles Sheriff believes that its public licensing policy does not include all acceptable good causes for a CCW license, then by March 2018 it should revise that policy and publish the new policy on its website. It should then immediately begin processing applications according to that revised policy. | 5 | Will Not Implement | | |

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| <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> + X </div> <div> <p>Law Enforcement Departments Have Not Adequately Guarded Against Biased Conduct</p> <p>2021-105 (April 2022)</p> </div> </div> | 2. To ensure that it only issues licenses to individuals after receiving evidence of residency, firearms training, and good moral character that aligns with its policy, Los Angeles Sheriff should only issue licenses after verifying that it has received this evidence. To avoid overlooking required evidence, Los Angeles should create procedures by March 2018 for its staff to follow to ensure that each CCW file contains the evidence its policy requires before issuing the license. | 5 | March 2018# | | |
| | 10. To ensure that it is only charging fees that state law allows, Los Angeles Sheriff should immediately cease charging applicants fees in addition to its license processing fee. Los Angeles Sheriff should reimburse applicants who paid the unallowable fees. Further, if Los Angeles Sheriff believes its license fee does not recover its entire cost of processing an initial application, it should complete a cost study and, if appropriate, revise its fee according to the results of that study and the maximum allowed fees under state law. | 5 | † | ● | ● |
| | 20. To better assess whether peace officer applicants have the ability to work with diverse members of their communities and whether they possess detectable disqualifying biases, by no later than October 2022, Los Angeles Sheriff should begin conducting standardized interviews of officer applicants that include questions designed to assess their experience working with diverse communities and their ability to do so effectively. | 1 | † | ● | |
| | 21. To better assess whether peace officer applicants have the ability to work with diverse members of their communities and whether they possess detectable disqualifying biases, by no later than October 2022, Los Angeles Sheriff should proactively seek and attempt to contact secondary references to obtain more candid information about applicants, such as information about past biased conduct or affiliation with hate groups. | 1 | † | ● | |
| | 22. To better assess whether peace officer applicants have the ability to work with diverse members of their communities and whether they possess detectable disqualifying biases, by no later than October 2022, Los Angeles Sheriff should begin using documented procedures that adhere to best practices to identify and review applicants' public social media profiles for content indicative of disqualifying biases, such as hate group affiliation. | 1 | † | ● | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>23. To strengthen its relationships with its community and mitigate the effects of bias on its officers, Los Angeles Sheriff should develop and begin implementing a documented strategy to do all of the following by April 2023:</p> <ul style="list-style-type: none"> • Collaborate with its communities to establish or leverage community advisory boards consisting of representatives of diverse groups. The strategy should specify how it will partner with the boards in the areas of recruitment, hiring, training, and community engagement, as well as how it will leverage the boards to obtain feedback on how it can better serve its community. • Ensure that officers at all levels regularly participate in community engagement activities. • Periodically survey its community to assess the effectiveness of its community engagement efforts and solicit feedback on how to improve its operations. | 1 | Unknown | | |
| | <p>24. To proactively identify signs that officers may need additional training or supports to address possible biased behavior, Los Angeles Sheriff should, by April 2023, adopt a policy and implement procedures that align with best practices for an effective early intervention system. The system should do the following:</p> <ul style="list-style-type: none"> • Track and incorporate data at the officer level related to complaints, uses of force, and other indicators as appropriate, and use these data to identify officers who could benefit from early intervention. The system should include analysis of stops data that identifies officers based on indications of possible biased conduct. • Specify a range of early intervention options—such as trainings, mentoring or other supervisory approaches, mental health services, or reassignment—with guidance about how to apply them to the particular circumstances of each officer's conduct. The system should require prompt interventions that address the identified issues with or patterns in the officers' conduct, including conduct related to bias. | 1 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 25. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Los Angeles Sheriff should ensure it has implemented policies or procedures by January 2023 that require that misconduct investigations formally analyze whether an officer has acted in a biased manner whenever a complainant alleges bias, the facts of the incident indicate bias might have influenced an officer's behavior, or investigators recognize potential indications of bias during other reviews, such as use-of-force reviews. | 1 | † | | ● |
| | 26. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Los Angeles Sheriff should ensure it has implemented policies or procedures by January 2023 that require that the investigations apply a definition of bias that incorporates the following: biased conduct can include conduct resulting from implicit as well as explicit biases; conduct is biased if a reasonable person would conclude so using the facts at hand; an officer need not admit biased or prejudiced intent for conduct to reasonably appear biased; and biased conduct may occur in an encounter with the public, with other officers, or online, such as conduct on social media. | 1 | † | | ● |
| | 27. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Los Angeles Sheriff should ensure it has implemented policies or procedures by January 2023 that require that the individuals handling bias-related investigations follow detailed investigative guidelines for identifying biased conduct and be specifically trained in how to perform these assessments. | 1 | Unknown | | |
| | 28. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Los Angeles Sheriff should ensure that, by January 2023, it has formalized policies—such as through discipline matrices or broader discipline guidelines—specifying options for corrective actions beyond punitive discipline that are designed to change officer behaviors associated with biased conduct. The department should require that, when appropriate, these corrective actions—such as training and education—be part of the discipline that officers receive when they are found to have engaged in biased conduct. | 1 | Unknown | | |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 29. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Los Angeles Sheriff's policies should require that investigations include a formal determination that makes clear whether biased conduct occurred or not, as well as the rationale for reaching the determination. | 1 | Unknown | | |
| | 30. To ensure that it accurately reports information about all complaints as required by state law, Los Angeles Sheriff should ensure that it reports to DOJ about all public complaints related to racial or identity profiling, including those that initially appear to be unfounded, and the disposition of those complaints. | 1 | Unknown | | |
| | 31. To improve its ability to effectively investigate allegations of officer misconduct, by April 2023, Los Angeles Sheriff should finish its planned partial implementation of body-worn cameras, and should establish and begin implementing a time frame for equipping officers in each of its custody settings with body-worn cameras. | 1 | Unknown | | |

Los Angeles Regional Adult Education Consortium



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

| | | | | |
|---|---|---|--|---|
| 32. To ensure that state adult education funds are used in the most efficient and effective manner, the consortium should, within one year, develop policies and procedures to ensure the proper collection and reporting of enrollment, attendance, and expenditure data by consortium members. Periodically review enrollment, attendance, and expenditure data to ensure their accuracy. | 5 | † | | • |
|---|---|---|--|---|

Los Rios Community College District



California Community Colleges: The Colleges Reviewed Are Not Adequately Monitoring Services for Technology Accessibility, and Districts and Colleges Should Formalize Procedures for Upgrading Technology
2017-102
(December 2017)

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|--|---|--------------------|---|--|
| 26. To ensure that all instructors are aware of the accessibility standards for instructional materials, American River should include in its next collective bargaining negotiations a requirement for instructors to periodically attend accessibility trainings. | 5 | Will Not Implement | | |
| 29. To increase the transparency of its annual review processes, by June 2018, American River should establish procedures requiring its departments to document attendees, input received, and agreements reached during meetings to consider instructional technology equipment requests. | 5 | † | • | |

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



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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | 13. To ensure that Montebello creates employee positions only when necessary, it should establish a policy within 30 days that requires a justification for why the district is creating a position. Additionally, in order to maintain transparency when creating new positions, Montebello should immediately begin to document its justifications. | 5 | † | ● | ● |
| | 14. To ensure that Montebello hires qualified certificated and classified employees, within 90 days the board should revise its policies to require the superintendent or his or her designee to provide information to the board about recruitments for high-ranking employees. The board should consider, at a minimum, the following information when approving appointments: <ul style="list-style-type: none"> • The number of initial applicants. • The number of candidates who passed the screening and interviewing steps. • The education and work experience of the final candidate recommended by the superintendent or designee. | 5 | † | ● | ● |
| | 15. To ensure that Montebello is making hiring decisions free of bias or favoritism, within 90 days it should strengthen its hiring policies related to nepotism and conflicts of interest for classified and certificated personnel to include the following: establishing restrictions on immediate family members being involved in the screening and interviewing processes and definitions of what types of personal relationships fall under the nepotism policy, which work relationships the nepotism policy applies to, and what factors to consider when evaluating the potential impact of a personal relationship. | 5 | † | | ● |
| | 24. To ensure that Montebello spends its funds for allowable and reasonable purposes, it should implement an inventory tracking system that allows it to know where its equipment is located. Montebello should also periodically review its inventory listing to ensure that equipment is being properly used. | 5 | † | ● | ● |

Peralta Community College District



Clery Act Requirements and Crime Reporting:
Compliance Continues to Challenge California's Colleges and Universities



2017-032
(May 2018)

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|--|---|--------------------|--|--|
| 32. To ensure that its campuses provide the necessary resources and information to students about campus safety, Peralta should, by December 2018, develop all required policies related to campus safety in compliance with the Education Code. | 5 | Will Not Implement | | |
|--|---|--------------------|--|--|

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| <i>Sacramento City Unified School District</i> | | | | | |
| <p>+</p> <p>M</p> <p>Sacramento City Unified School District: Because It Has Failed to Proactively Address Its Financial Challenges, It May Soon Face Insolvency</p> <p>2019-108 (December 2019)</p> | <p>6. To address its current financial problems, Sacramento Unified should do the following:</p> <ul style="list-style-type: none"> By March 2020, adopt a detailed plan to resolve its fiscal crisis. The plan should estimate savings under multiple scenarios and include an analysis that quantifies the impact of reductions the district can make to ongoing expenditures. Specifically, Sacramento Unified should consider the impact of possible salary adjustments for employees in different bargaining units and include the impact those salary adjustments would have on postemployment benefits, such as pensions. It should also use the most recently available data to estimate net savings from modifying the health care benefits it provides to employees, as well as the impact those modifications would have on the total compensation of the employees. Finally, it should calculate the impact of possible changes to district and employee contributions to fund future retiree health benefits. The district should use the plan it develops as the basis for its discussions of potential solutions with its teachers union. | 3 | † | | ● |
| | <p>8. To address its current financial problems, Sacramento Unified should do the following:</p> <ul style="list-style-type: none"> The district should adopt and disclose publicly a multiyear projection methodology. This methodology should disclose the assumptions and rationale used to estimate changes in salaries, benefits, contributions, and LCFF revenue—including changes in enrollment and the source and reliability of the data used to make these projections. | 3 | † | | ● |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| | <p>10. To prevent a similar fiscal crisis in the future, Sacramento Unified should do the following by July 2020:</p> <ul style="list-style-type: none"> • Have the board adopt a budget methodology, including guidance on the use of one-time funds, the use and maintenance of district reserves, and the maintenance of a balanced budget. The methodology should use the Government Finance Officers Association's best practices as a guide and should address at least the following areas: <ul style="list-style-type: none"> - Including administrators from different divisions of Sacramento Unified into the budget development process to help ensure the accuracy of projections. - Establishing criteria and measures for success in the budget process, such as whether budget decisions were made with adequate input and deliberation and whether the budget was balanced without using reserves or one-time revenues for ongoing expenditures. - Developing and adhering to a multiyear funding budget plan, with the goal of realigning resources where necessary to fund ongoing expenses with ongoing revenue. - Conducting an analysis of variances in budgeted and actual revenues and expenditures at each interim reporting period. Sacramento Unified should then use this information to inform its estimates for the upcoming fiscal year's budget. | 3 | † | | • |
| | <p>11. To prevent a similar fiscal crisis in the future, Sacramento Unified should do the following by July 2020:</p> <ul style="list-style-type: none"> • Develop a long-term funding plan to address its retiree health benefits liability. The plan should include appropriate action necessary to ensure the district will be able to meet its obligations to its employees and retirees. | 3 | † | • | |
| | <p>14. To prevent a similar fiscal crisis in the future, Sacramento Unified should do the following by July 2020:</p> <ul style="list-style-type: none"> • Develop and adopt a succession plan that ensures that it has staff who have the training and knowledge necessary to assume critical roles in the case of turnover. | 3 | † | | • |

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| | | | | AUDITEE DID NOT SUBSTANTIATE ITS CLAIM OF FULL IMPLEMENTATION | AUDITEE DID NOT ADDRESS ALL ASPECTS OF THE RECOMMENDATION |
| Sacramento County Sheriff's Department | | | | | |
| <p>+ M</p> <p>Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately</p> <p>2017-101 (December 2017)</p> | 3. To ensure that staff are gathering consistent evidence from applicants to demonstrate residency, good moral character, and firearms training and are including which requirement applicants did not meet in its denial letters, by March 2018, Sacramento should create formal CCW processing procedures and train its staff to follow these procedures. These procedures should require staff to gather and evaluate the information the department believes is required to demonstrate that each of the criteria for a CCW license has been met, and they should also require staff to include which requirement applicants did not meet in its denial letters. | 5 | † | ● | |
| | 4. To ensure that staff are following its newly established procedures and to identify any need for additional guidance, by March 2018, Sacramento should establish a review process wherein it regularly reviews a selection of license files and denied applications to determine whether its staff are collecting sufficient and consistent documentation in accordance with its policies and are appropriately including which requirement applicants did not meet in its denial letters. | 5 | † | ● | |
| | 7. To ensure that it provides all required information to Justice, Sacramento should immediately inform Justice when it revokes a CCW license, including when it receives a prohibition notice from Justice. | 5 | † | ● | |
| San Bernardino City Unified School District | | | | | |
| <p>+ S</p> <p>Youth Experiencing Homelessness: California's Education System for K-12 Inadequately Identifies and Supports These Youth</p> <p>2019-104 (November 2019)</p> | 16. To comply with federal law and best practices, San Bernardino should, before academic year 2020-21, distribute information about the educational rights of youth experiencing homelessness in public places, including schools, shelters, public libraries, and food pantries frequented by families of such youth, as federal law requires. Further, to mitigate families' and youth's hesitance to disclosing their living situation the LEA should include the protections set forth in federal and state laws in the information it distributes. | 3 | † | ● | |

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| San Diego County Air Pollution Control District | | | | | |
| San Diego County Air Pollution Control District: It Has Used Vehicle Registration Fees to Subsidize Its Permitting Process, Reducing the Amount of Funds Available to Address Air Pollution 2019-127 <i>(July 2020)</i> | 5. To ensure that the permit fees it charges are sufficient to pay for its permitting program, the San Diego Air District should, by December 2020, monitor the impact of the COVID-19 pandemic on San Diego County's economy and, when economic conditions allow, propose to the district board that it increase fees annually by the maximum percentage allowed until the district's revenue from permit fees is equal to the full cost of the permitting program. | 3 | † | • | • |
| San Diego County Sheriff's Department | | | | | |
|  Concealed Carry Weapon Licenses: Sheriffs Have Implemented Their Local Programs Inconsistently and Sometimes Inadequately 2017-101 <i>(December 2017)</i> | 5. To ensure that its staff appropriately renew CCW licenses, by March 2018, San Diego should establish a routine supervisory review of a selection of renewed licenses. | 5 | Unknown | | |
| | 6. To ensure that it consistently obtains sufficient evidence to demonstrate that an applicant satisfies its requirements for a license, by March 2018, San Diego should develop guidance and train its staff on what good cause documentation staff should request from applicants. Further, it should train its staff regarding the expected documents for residency and training. | 5 | Unknown | | |
| | 8. To ensure that it follows state law's requirements for revoking licenses, San Diego should immediately revoke CCW licenses and should then inform Justice that it has revoked licenses whenever license holders become prohibited persons. Additionally, San Diego should notify Justice when it suspends a license or a license is surrendered. | 5 | Unknown | | |
| | 12. To ensure that it maximizes allowable revenue from its CCW program, San Diego should immediately pursue increasing its initial, renewal, and amendment fees to the maximum amounts allowable under state law. | 5 | Unknown | | |
| San Francisco Unified School District | | | | | |
|  Youth Suicide Prevention: Local Educational Agencies Lack the Resources and Policies Necessary to Effectively Address Rising Rates of Youth Suicide and Self-Harm 2019-125 <i>(September 2020)</i> | 17. To ensure that their teachers and staff have the knowledge necessary to identify and assist students at risk of self-harm and suicide, the six LEAs we reviewed should do the following: <ul style="list-style-type: none"> Revise their suicide prevention training materials by June 2021 to align with state law and incorporate the best practices in Education's model policy. LEAs that provide suicide prevention training should conduct it at the beginning of the school year. | 3 | Will Not Implement | | |

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| San Joaquin County Probation Department | | | | | |
| <p>Batterer Intervention Programs: State Guidance and Oversight Are Needed to Effectively Reduce Domestic Violence</p> <p>2021-113 (October 2022)</p> | 30. To ensure that offenders are held accountable for complying with the conditions of their probation, San Joaquin Probation should, by April 2023, formalize and implement comprehensive policies and procedures for domestic violence case management that clearly describe the department's expectations for probation staff's compliance with state law. | 1 | October 2023 [#] | | |
| | 32. To ensure that program providers comply with the probation department's standards and state law, San Joaquin Probation should develop and follow formalized policies and procedures for approving, renewing, and conducting comprehensive ongoing monitoring of program providers by April 2023. These policies should specify the frequency of monitoring, the documentation the department will require of program providers to demonstrate compliance, and the specific actions the department will take when a provider is noncompliant. | 1 | † | ● | ● |
| | 33. To comply with state law, San Joaquin Probation should immediately follow its record retention policies to maintain documentation on all offenders for five years after the offenders complete or are terminated from probation. | 1 | † | ● | |
| | 34. To ensure that the courts can provide an offender with a selection of available program providers and their costs before the offender agrees to attend a program as a condition of probation, San Joaquin Probation should maintain standard program fee information and sliding fee scales for each of the providers it oversees, and make this information available to the courts by April 2023. | 1 | October 2023 [#] | | |
| San José Police Department | | | | | |
| <p>Law Enforcement Departments Have Not Adequately Guarded Against Biased Conduct</p> <p>2021-105 (April 2022)</p> | 43. To improve its ability to recruit qualified applicants who reflect the diversity of its communities, by October 2022, San José Police should have a process for regularly monitoring data on the diversity of its current personnel, its new hires, and to the extent possible, its applicant pool. It should use these data to evaluate the success of its recruitment efforts and identify needed areas of improvement. | 1 | † | | ● |

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| | <p>47. To strengthen its relationships with its community and mitigate the effects of bias on its officers, San José Police should develop and begin implementing a documented strategy to do all of the following by April 2023:</p> <ul style="list-style-type: none"> • Collaborate with its communities to establish or leverage community advisory boards consisting of representatives of diverse groups. The strategy should specify how it will partner with the boards in the areas of recruitment, hiring, training, and community engagement, as well as how it will leverage the boards to obtain feedback on how it can better serve its community. • Ensure that officers at all levels regularly participate in community engagement activities. • Periodically survey its community to assess the effectiveness of its community engagement efforts and solicit feedback on how to improve its operations. | 1 | December 2024 | | |
| | <p>48. To proactively identify signs that officers may need additional training or supports to address possible biased behavior, San José Police should, by April 2023, adopt a policy and implement procedures that align with best practices for an effective early intervention system. The system should do the following:</p> <ul style="list-style-type: none"> • Track and incorporate data at the officer level related to complaints, uses of force, and other indicators as appropriate, and use these data to identify officers who could benefit from early intervention. The system should include analysis of stops data that identifies officers based on indications of possible biased conduct. • Specify a range of early intervention options—such as trainings, mentoring or other supervisory approaches, mental health services, or reassignment—with guidance about how to apply them to the particular circumstances of each officer's conduct. The system should require prompt interventions that address the identified issues with or patterns in the officers' conduct, including conduct related to bias. • Require monitoring of the officers who receive intervention to evaluate whether their performance improves or whether additional interventions are needed. | 1 | December 2024 | | |

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| | 49. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San José Police should ensure it has implemented policies or procedures by January 2023 that require that misconduct investigations formally analyze whether an officer has acted in a biased manner whenever a complainant alleges bias, the facts of the incident indicate bias might have influenced an officer's behavior, or investigators recognize potential indications of bias during other reviews, such as use-of-force reviews. | 1 | December 2024 | | |
| | 50. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San José Police should ensure it has implemented policies or procedures by January 2023 that require that the investigations apply a definition of bias that incorporates the following: biased conduct can include conduct resulting from implicit as well as explicit biases; conduct is biased if a reasonable person would conclude so using the facts at hand; an officer need not admit biased or prejudiced intent for conduct to reasonably appear biased; and biased conduct may occur in an encounter with the public, with other officers, or online, such as conduct on social media. | 1 | December 2024 | | |
| | 51. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San José Police should ensure it has implemented policies or procedures by January 2023 that require that the individuals handling bias-related investigations follow detailed investigative guidelines for identifying biased conduct and be specifically trained in how to perform these assessments. | 1 | December 2024 | | |
| | 52. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, San José Police should ensure that, by January 2023, it has formalized policies—such as through discipline matrices or broader discipline guidelines—specifying options for corrective actions beyond punitive discipline that are designed to change officer behaviors associated with biased conduct. The department should require that, when appropriate, these corrective actions—such as training and education—be part of the discipline that officers receive when they are found to have engaged in biased conduct. | 1 | December 2024 | | |

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| Stanislaus County | | | | | |
| <p>In-Home Supportive Services Program: It Is Not Providing Needed Services to All Californians Approved for the Program, Is Unprepared for Future Challenges, and Offers Low Pay to Caregivers</p> <p>2020-109 (February 2021)</p> | <p>11. To help ensure that recipients receive prompt approval for services and also receive all approved services, Stanislaus County should, by August 2021 and annually thereafter, complete required plans that include, at a minimum, specific provisions for how it will ensure prompt approval of services and that recipients promptly receive the approved services.</p> | 2 | Will Not Implement | | |
| Stockton Police Department | | | | | |
| <p>Law Enforcement Departments Have Not Adequately Guarded Against Biased Conduct</p> <p>2021-105 (April 2022)</p> | <p>53. To communicate to both the public and its officers its commitment to performing its duties in a fair and impartial manner, Stockton Police should formalize a policy that aligns with best practices by, at minimum, declaring that biased conduct is prohibited, describing in detail what constitutes biased conduct, and outlining key compliance mechanisms.</p> | 1 | December 2024 | | |
| | <p>54. To improve its ability to recruit qualified applicants who reflect the diversity of its communities, by October 2022, Stockton Police should have a process for regularly monitoring data on the diversity of its current personnel, its new hires, and to the extent possible, its applicant pool. It should use these data to evaluate the success of its recruitment efforts and identify needed areas of improvement.</p> | 1 | † | | ● |
| | <p>56. To better assess whether peace officer applicants have the ability to work with diverse members of their communities and whether they possess detectable disqualifying biases, by no later than October 2022, Stockton Police should proactively seek and attempt to contact secondary references to obtain more candid information about applicants, such as information about past biased conduct or affiliation with hate groups.</p> | 1 | † | ● | |
| | <p>57. To better assess whether peace officer applicants have the ability to work with diverse members of their communities and whether they possess detectable disqualifying biases, by no later than October 2022, Stockton Police should begin using documented procedures that adhere to best practices to identify and review applicants' public social media profiles for content indicative of disqualifying biases, such as hate group affiliation.</p> | 1 | † | ● | |



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| | <p>58. To strengthen its relationships with its community and mitigate the effects of bias on its officers, Stockton Police should develop and begin implementing a documented strategy to do all of the following by April 2023:</p> <ul style="list-style-type: none"> • Collaborate with its communities to establish or leverage community advisory boards consisting of representatives of diverse groups. The strategy should specify how it will partner with the boards in the areas of recruitment, hiring, training, and community engagement, as well as how it will leverage the boards to obtain feedback on how it can better serve its community. • Ensure that officers at all levels regularly participate in community engagement activities. • Periodically survey its community to assess the effectiveness of its community engagement efforts and solicit feedback on how to improve its operations. | 1 | † | ● | |
| | <p>59. To proactively identify signs that officers may need additional training or supports to address possible biased behavior, Stockton Police should, by April 2023, adopt a policy and implement procedures that align with best practices for an effective early intervention system. The system should do the following:</p> <ul style="list-style-type: none"> • Track and incorporate data at the officer level related to complaints, uses of force, and other indicators as appropriate, and use these data to identify officers who could benefit from early intervention. The system should include analysis of stops data that identifies officers based on indications of possible biased conduct. • Specify a range of early intervention options—such as trainings, mentoring or other supervisory approaches, mental health services, or reassignment—with guidance about how to apply them to the particular circumstances of each officer's conduct. The system should require prompt interventions that address the identified issues with or patterns in the officers' conduct, including conduct related to bias. • Require monitoring of the officers who receive intervention to evaluate whether their performance improves or whether additional interventions are needed. | 1 | December 2024 | | |

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| | 60. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Stockton Police should ensure it has implemented policies or procedures by January 2023 that require that misconduct investigations formally analyze whether an officer has acted in a biased manner whenever a complainant alleges bias, the facts of the incident indicate bias might have influenced an officer's behavior, or investigators recognize potential indications of bias during other reviews, such as use-of-force reviews. | 1 | December 2024 | | |
| | 61. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Stockton Police should ensure it has implemented policies or procedures by January 2023 that require that the investigations apply a definition of bias that incorporates the following: biased conduct can include conduct resulting from implicit as well as explicit biases; conduct is biased if a reasonable person would conclude so using the facts at hand; an officer need not admit biased or prejudiced intent for conduct to reasonably appear biased; and biased conduct may occur in an encounter with the public, with other officers, or online, such as conduct on social media. | 1 | December 2024 | | |
| | 62. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Stockton Police should ensure it has implemented policies or procedures by January 2023 that require that the individuals handling bias-related investigations follow detailed investigative guidelines for identifying biased conduct and be specifically trained in how to perform these assessments. | 1 | December 2024 | | |
| | 63. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Stockton Police should ensure that, by January 2023, it has formalized policies—such as through discipline matrices or broader discipline guidelines—specifying options for corrective actions beyond punitive discipline that are designed to change officer behaviors associated with biased conduct. The department should require that, when appropriate, these corrective actions—such as training and education—be part of the discipline that officers receive when they are found to have engaged in biased conduct. | 1 | † | ● | |

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| | 64. To ensure that it adequately investigates possible biased conduct and implements effective corrective actions, Stockton Police's policies should require that investigations include a formal determination that makes clear whether biased conduct occurred or not, as well as the rationale for reaching the determination. | 1 | † | ● | |
| | 65. To ensure that it accurately reports information about all complaints as required by state law, Stockton Police should ensure that it reports to DOJ about all public complaints related to racial or identity profiling, including those that initially appear to be unfounded, and the disposition of those complaints. | 1 | † | ● | |

† Contrary to our determination, the audited agency believes it has fully implemented the recommendation.

The estimated date of completion precedes the publication of this report because, as of November 2023, the auditee did not claim full implementation of this recommendation and did not provide an updated estimated date of completion.