Table A.2
State Auditor's Assessment of Auditees' Responses to Recommendations From Audit 2024-048
The most updated version of this information and the agency's responses are available at https://www.auditor.ca.gov/reports/responses-2024-048-all/.

NUMBER	DEPARTMENT	RECOMMENDATION	STATE AUDITOR ASSESSMENT
1	DCC	To ensure that local jurisdictions have time to accomplish the goals of the Grant Program, DCC should monitor local jurisdictions' spending. If DCC finds that local jurisdictions require additional time to accomplish the Grant Program's goals, DCC should extend the spending deadline from March 31, 2025, to June 30, 2025.	Fully Implemented
2	DCC	To make its process of determining substantial progress more transparent for any future grant programs, DCC should revise its grant administration policies to specifically include the following in its formal written communication to local jurisdictions: • The criteria DCC used to evaluate local jurisdictions' progress. • A detailed explanation of the results of DCC's evaluation. • Specific examples of issues DCC identified related to local jurisdictions' progress, including its rationale for denying additional grant funding, if DCC uses the progress measure to approve or deny local jurisdiction funding.	Fully Implemented
3	Sonoma County	To ensure that it only uses Grant Program funds for allowable activities and costs, Sonoma County should improve its grant expenditure oversight. Specifically, Sonoma County should do the following: • Establish a process for regularly reviewing all expenditures it charges to the Grant Program in the future to ensure that they are for allowable activities only.	Fully Implemented
4	Sonoma County	To ensure that it only uses Grant Program funds for allowable activities and costs, Sonoma County should improve its grant expenditure oversight. Specifically, Sonoma County should do the following: • Review all Grant Program expenditures to identify any spending that it may have used for unallowable purposes as stated in state law or DCC's guidelines.	Pending
5	Sonoma County	To ensure that it only uses Grant Program funds for allowable activities and costs, Sonoma County should improve its grant expenditure oversight. Specifically, Sonoma County should do the following: • Return to the Grant Program the amounts of any unallowable expenditures it identifies.	Pending
6	Sonoma County	To ensure that it only uses Grant Program funds for allowable activities and costs, Sonoma County should improve its grant expenditure oversight. Specifically, Sonoma County should do the following: • Work with DCC to correct previously submitted biannual reports to reflect appropriate expenditures.	Fully Implemented
7	City of Oakland	To ensure that it only uses Grant Program funds for allowable activities and costs, Oakland should ensure that it appropriately approves any direct payments to cannabis businesses according to state law and DCC's guidelines. Specifically, Oakland should do the following: • Establish a process for regularly reviewing all expenditures charged to the Grant Program to ensure that they are for allowable activities only.	The city did not submit a response.*
8	City of Oakland	To ensure that it only uses Grant Program funds for allowable activities and costs, Oakland should ensure that it appropriately approves any direct payments to cannabis businesses according to state law and DCC's guidelines. Specifically, Oakland should do the following: • Include in its Grant Program manual a statement that Oakland should obtain DCC's approval for direct grants before Oakland authorizes the cannabis businesses to spend the funds.	The city did not submit a response.*

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NUMBER	DEPARTMENT	RECOMMENDATION	STATE AUDITOR ASSESSMENT
9	City of Oakland	To ensure that it only uses Grant Program funds for allowable activities and costs, Oakland should ensure that it appropriately approves any direct payments to cannabis businesses according to state law and DCC's guidelines. Specifically, Oakland should do the following: • Review all past Grant Program expenditures to identify any spending that it may have used for unallowable purposes.	The city did not submit a response.*
10	City of Oakland	To ensure that it only uses Grant Program funds for allowable activities and costs, Oakland should ensure that it appropriately approves any direct payments to cannabis businesses according to state law and DCC's guidelines. Specifically, Oakland should do the following: • Return to the Grant Program the amounts of any unallowable expenditures it identifies.	The city did not submit a response.*
11	City of Oakland	To ensure that it only uses Grant Program funds for allowable activities and costs, Oakland should ensure that it appropriately approves any direct payments to cannabis businesses according to state law and DCC's guidelines. Specifically, Oakland should do the following: • Work with DCC to correct previously submitted biannual reports to reflect appropriate expenditures.	The city did not submit a response.*

Source: State Auditor's website.

Fully Implemented: The recommendation is fully implemented.

Pending: The auditee has a plan in place to perform actions, but they are waiting for approval, funding, or some other action.

* According to its interim director of its special activity permits division, Oakland did not submit responses because it was not aware of the request or instructions for how to do so due to the transition of staff in Oakland's management at the time, but the city likely plans to provide future responses.