



## County of Los Angeles CIVIL GRAND JURY

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May 15, 2014

Honorable David S. Wesley, Presiding Judge  
Los Angeles Superior Court  
111 North Hill Street, Room 204  
Los Angeles, CA 90012

Dear Judge Wesley:

Pursuant to Penal Code Sections 933 and 933.05, we are submitting the last response to the 2012-2013 Los Angeles County Civil Grand Jury Final Report, which was published on June 30, 2013. This response was received subsequent to the submission of the responses forwarded to your chambers in March 2014 and mid-April 2014.

The response from Baldwin Park regarding the investigative report titled "Fiscal Health, Governance, Financial Management and Compensation" was received May 12, 2014. An updated matrix of all received responses is also attached.

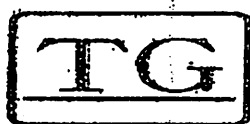
Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Nancy Coleman". The signature is fluid and cursive, with a long horizontal stroke at the end.

Nancy Coleman, Chairperson, Continuity Committee  
2013-2014 Los Angeles County Civil Grand Jury

A handwritten signature in black ink, appearing to read "Paulette B. Lang". The signature is cursive and somewhat stylized, with a large initial "P".

Paulette B. Lang, Foreperson  
2013-2014 Los Angeles County Civil Grand Jury



**Tafoya  
&  
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ATTORNEYS AT LAW

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May 7, 2014

The Honorable Davis S. Wesley  
Presiding Judge  
Los Angeles County Superior Court  
210 West Temple Street  
11th Floor, Room 11-506  
Los Angeles, CA 90012

Re: City of Baldwin Park's Response the Civil Grand Jury Report

Dear Presiding Judge Wesley:

The City of Baldwin Park appreciates the efforts the Los Angeles County Civil Grand Jury spent in studying the financial health and practices of all 88 cities in Los Angeles County as reported in the "2012-2013 Los Angeles County Civil Grand Jury Final Report – Cities of Los Angeles County Fiscal Health, Governance and Management". This letter is sent as the City's response under California Penal Code Sections 933(c) and 933.05 to the Report.

**Fiscal Health**

**Recommendation No. 1. Cities should adopt financial planning, revenue and expenditure policies to guide city officials to develop sustainable, balanced budgets.**

The City of Baldwin Park agrees with the Grand Jury Report. The City Council has been presented with and reviewed five year financial plans of General Funds Expenditures the past two budget presentations. Staff is presently working on capital improvement program to be presented to the City Council during the budget. A five year capital improvement program will be developed at a later date once the City Council adapts a strategic plan and sets specific priorities. Staff will be working on formal policies for that will incorporate adequate financial planning with the goal of annual budgets being adopted where recurring expenditures do not exceed recurring revenues as recommended by the Grand Jury. It is anticipated that a proposed policy would be presented to the City Council by December 31, 2014.

**Recommendation No. 2. Cities should develop a balanced budget and commit to operate within the budget constraints.**

The City of Baldwin Park agrees with the Grand Jury Report. The proposed policy described in the first recommendation above would also address this recommendation. Although a formal policy has not previously been adopted, the City has a long history of adopting annual operating budgets that balance expenditures against revenues.

**Recommendation No. 3. Cities should commit to not using one-time revenues to fund recurring or ongoing expenditures.**

The City of Baldwin Park agrees with the Grand Jury Report that unless the City has developed a plan in the future to raise additional revenues or have decreased expenditures that one-time revenues should not be used to fund recurring or ongoing expenditures. A proposed policy described in the first recommendation above would include a provision that on-going program expenditures shall not be funded with one-time revenue sources without the appropriate long range planning to supplement the one time revenues.

**Recommendation No. 4. Cities should adopt a method and practice of saving into a reserve or "rainy day" fund to supplement operating revenues in years of short fall.**

The City of Baldwin Park agrees with the Grand Jury Report. The City Council has previously adopted a Reserve Policy that provides for a "rainy day" reserve of the General Fund balance, as well as establishing prudent reserves in other funds. A report annually shall be made to the City Council and public with the CAFR on the reserve balances in each fund and how much of the reserve is designated. Interim reports showing the audited balances, current revenues and expenditures along with projected revenues and expenditures will be made to the City Council.

**Governance Practices**

**Recommendation No. 1. Cities should develop and adopt a strategic plan that articulates the mission, vision, core values and priorities for the city**

The City of Baldwin Park agrees with the Grand Jury Report and will implement the recommendation. The City Council will review the strategic planning documents currently in use by the City and evaluate their effectiveness in light of the directives in the Report (pages 137-138) to ensure that the plan is adequately linked to operations. The City will also consider the need to conduct follow-up sessions annually to ensure that the strategic plan and its goals and priorities are reflective in the budget and other City Council actions. The evaluation of the strategic plan will be completed and presented to the City Council by December 31, 2014.

**Financial Management Recommendations**

**Recommendation No. 3. Cities that allow the auditor to provide non-audit services should ensure appropriate review and approval of those services.**

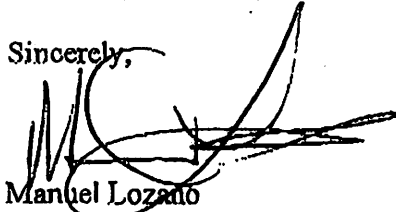
The City of Baldwin Park agrees with the Grand Jury Report and has implemented the recommendation. The Executive Team Manager reviews all non-audit services provided by the City's auditor prior to completion of the services. The review and approval process is documented in the form of engagement letters and agreements.

**Recommendation No. 8. Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor.**

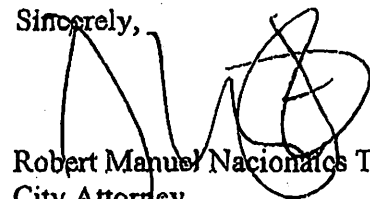
The City of Baldwin Park agrees with the Grand Jury Report on the concept that the City's outside auditor services needs to go through a competitive process on a regular basis of around five years. The City is currently in the process of implementing the recommendation with a new competitive process for selection of an independent external auditor with the awarding of a five year contract for audit services, with a clause to extend the contract for two additional one-year terms with mutual written consent. At the end of the contract term, the City will again issue a Request for Proposals to qualified independent certified public accounting firms. Proposals are evaluated, firms interviewed with a recommendation being made to the City Council for approval during a public meeting of the City Council.

Please do not hesitate to contact me or the City Attorney if the Civil Grand Jury has any questions or needs additional information. I can be reached at (626) 813-5201 or at [mlozano@baldwinpark.com](mailto:mlozano@baldwinpark.com).

Sincerely,

  
Manuel Lozano  
Mayor for the City of Baldwin Park

Sincerely,

  
Robert Manuel Nacionais Tafuya  
City Attorney

cc: Members of the City Council  
Executive Team Manager  
City Attorney

CONTINUITY COMMITTEE

2012-2013 COUNTY AND CITY AGENCIES' RESPONSES															
Doc No.	TITLE OF REPORT	Agency Delivery Addresses	Recommendations	Brief 3 to 4 Keyword Description of Recommendation Responses	AGREE	DO NOT AGREE	IMPLEMENTED	WILL IMPLEMENT	WILL NOT IMPLEMENT	NO RESPONSE	WITH MODIFICATIONS	PARTIALLY IMPLEMENT	FURTHER STUDY NEEDED	NEED FUNDING	OTHER AGENCY RESPONSIBILITY
INVESTIGATIVE COMMITTEES					AGREE	DO NOT AGREE	IMPLEMENTED	WILL IMPLEMENT	WILL NOT IMPLEMENT	NO RESPONSE	WITH MODIFICATIONS	PARTIALLY IMPLEMENT	FURTHER STUDY NEEDED	NEED FUNDING	OTHER AGENCY RESPONSIBILITY
1	Dual Track	LA County Sheriff's Dept	1	Sheriff Dept must counter negative bias toward custody	X										
			2	Sheriff Dept must decide about MCJ	X		X					X			
			3	Sheriff Dept should keep time spent in custody to 2 yrs	X										
			4	Sheriff Dept increase training for custody leadership	X										
			5	Sheriff Dept-mentor & model proper behavior	X										
			6	Sheriff Dept-increase mental health in training	X		X								
			7	Increase mental health training specialize	X										
			8	Sheriff Dept use more custody assistants	X		X								
		6	Dept of Mental Health -training dept wide	X											
		2	BOS should decide about MCJ										X	X	

CONTINUITY COMMITTEE

2012-2013 COUNTY AND CITY AGENCIES' RESPONSES																	
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INVESTIGATIVE COMMITTEES																	
2	Skid Row Jails	City of Los Angeles	2.1	City of LA should regularly maintain Central Precinct.											X		
			2.2	City of LA should purchase Portland Loos.												X	
			2.3	City of LA should repair drinking fountain at Cen. Prec.													X
3	Probation	Probation Department	3.1	Probation should hire only from Bands 1 & 2	X												
			3.2	Probation should keep camp/hall staff in dealing w/AB109			X										
		Chief Information Officer	3.3	CIO should have joint task force for data entry	X			X									
4	Foster Care: DCFS Hot Line	DCFS Headquarters on Shatto in Los Angeles	4.1	Create a separate info Hotline	X								X				
			4.2	Create responses for Regional differences									X				
			4.3	Recognize and reward high performers	X												
			4.4	Reduce number of policies, procedures & practices	X			X									
			4.5	Management to become more directly involved				X		X							
			4.6	Handle AWOL with separate phone line	X			X									
			4.7	Reduce number of unwarranted referrals	X						X						
			4.8	Reduce CWS/CMS documentation scope	X			X									

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2012-2013 COUNTY AND CITY AGENCIES' RESPONSES															
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INVESTIGATIVE COMMITTEES															
4	DCFS: Hot Line	DCFS	4.9	Agressively engage community	X										
			4.10	Expand pool of available applicants	X								X		
		Board of Supervisors	4.1	Create a separate info Hotline	X								X		
5	Foster Care: Foster Parent Training	DCFS	5.1	Upgrade, standardize foster parent training curriculum	X		X								
			5.2	Train master teacher cadre in DCFS Academy	X		X								
			5.3	Quickly implement foster parent training objectives	X		X								
			5.4	Emphasize foster parent input within multidisciplinary teams	X		X								
			5.5	Restructure electronic data network for usefulness	X		X								
6	Foster Care: Youth Skills Training	DCFS	6.1	DCFS-assess youth for diploma and vocational training	X							X			
			6.2	DCFS-coordinator for YouthBuild schools	X		X								
			6.3	DCFS-enroll students in AEW program	X			X							
			6.4	DCFS-training classes for case workers, parents etc.	X			X							

CONTINUITY COMMITTEE

2012-2013 COUNTY AND CITY AGENCIES' RESPONSES					AGREE	DO NOT AGREE	IMPLEMENTED	WILL IMPLEMENT	WILL NOT IMPLEMENT	NO RESPONSE	WITH MODIFICATIONS	PARTIALLY IMPLEMENT	FURTHER STUDY NEEDED	NEED FUNDING	OTHER AGENCY RESPONSIBILITY		
Doc No.	TITLE OF REPORT	Agency Delivery Addresses	Recommendations	Brief 3 to 4 Keyword Description of Recommendation Responses													
<b>INVESTIGATIVE COMMITTEES</b>																	
7	Board of Supervisors	Office 1st Supervisorial District	7.2	Continue to keep workers' computers upgraded			X										
			7.3	Reps of each meet to share information				X									
		Office 2nd Supervisorial District	7.1	Parrot web form contents on submission					X								
			7.2	Continue to keep workers computers upgraded					X								
			7.3	Reps of each meet to share information						X							
		Office 3rd Supervisorial District	7.1	Parrot web form contents on submission						X							
			7.2	Continue to keep workers computers upgraded					X								
			7.3	Reps of each meet to share information						X							
		Office 4th Supervisorial District	7.1	Parrot web form contents on submission						X							
			7.2	Continue to keep workers computers upgraded						X							
			7.3	Reps of each meet to share information						X							
			7.4	Enter more requests into CRM						X							
		Office 5th Supervisorial District	7.1	Parrot web form contents on submission						X							
			7.2	Continue to keep workers computers upgraded						X							
			7.3	Reps of each meet to share information						X							



CONTINUITY COMMITTEE

2012-2013 COUNTY AND CITY AGENCIES' RESPONSES					AGREE	DO NOT AGREE	IMPLEMENTED	WILL IMPLEMENT	WILL NOT IMPLEMENT	NO RESPONSE	WITH MODIFICATIONS	PARTIALLY IMPLEMENT	FURTHER STUDY NEEDED	NEED FUNDING	OTHER AGENCY RESPONSIBILITY	
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<b>INVESTIGATIVE COMMITTEES</b>																
9	Parks	Los Angeles County Department of Parks and Recreation	9.1	Operations manual at all city and county Parks	X			X								
			9.2	US flag should be displayed at Bethune Park and Ted Wakins	X		X									
			9.3	Greater security at Kenneth Hahn State Rec. Area	X			X								
9	Parks	Los Angeles City Department of Recreation and Parks	9.1	Operations manual at all city and county Parks						X						
			9.2	US flag should be displayed at DeLongpre					X							
			9.4	Improve restrooms at Lincoln Park.				X								
10	Glendale Water & Power	City of Glendale	1	City should get independent opinion re Props. 218 & 26	X				X							
			2	City should hold special election re GWP rates					X							
			3	City should consider alternate sources of revenue						X						
11	El Segundo City	City of El Segundo	11.1	City should form a citizens committee for budget					X							
			11.2	City should annually audit Chevron utility use					X							

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2012-2013 COUNTY AND CITY AGENCIES' RESPONSES					AGREE	DO NOT AGREE	IMPLEMENTED	WILL IMPLEMENT	WILL NOT IMPLEMENT	NO RESPONSE	WITH MODIFICATIONS	PARTIALLY IMPLEMENT	FURTHER STUDY NEEDED	NEED FUNDING	OTHER AGENCY RESPONSIBILITY	
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<b>STANDING COMMITTEES</b>																
15	Adult Detention Committee	Board of Supervisors	15.1	Monitor additional costs of AB 109 realignment			X									
			15.4	Replace Men's Central with state of art facility								X				
		District Attorney	15.2	Identify additional alternatives to incarceration	X		X									
		L.A. County Sheriff	15.3	Additional mental health training for deputies	X		X									
			15.5	Upgrade Court House surveillance systems	X								X		X	
			15.7	East LA-add padded floor in sobering cell and phone line	X										X	
			15.8	Edelman-fix outer doors to cells (5 Years broken!)	X										X	
			15.9	El Monte-paint cells, retrofit doors and add video	X									X	X	
			15.11	Mental Health-more mental health training	X		X									
			15.12	San Fernando-improve surveillance equip, paint cells	X									X	X	
			15.13	Santa Clarita-upgrade and install surveillance	X									X		

CONTINUITY COMMITTEE

2012-2013 COUNTY AND CITY AGENCIES' RESPONSES															
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STANDING COMMITTEES															
15	Adult Detention Committee	L.A. Police Department	15.6	77th St Div-only use Sally Port for moving detainees	X							X			
			15.10	Hollywood-clean more often and repair flooring		X			X						
16	Juvenile Detention Committee	Department of Probation	16.1	Expand Advanced Path Academy credit recovery	X			X							
			16.2	Provide Vocational/Occupational training at all Camps	X			X							
			16.3	More rigorous assignment of Juveniles to Camps	X		X								
			16.4	Medical/educational needs available at assigned camp	X		X								
			16.5	Juveniles who attempt suicide assigned to psychiatric	X		X								
			16.7	Reduce staff on long term disabilities	X		X								
			16.8	Increase cameras to help investigate injury claims	X				X						
			16.9	Increase self defense and injury prevention training	X		X								
		LACOE	16.6	Implement innovative reading programs	X		X								

2012-2013 COUNTY AND CITY AGENCIES' RESPONSES					AGREE	DO NOT AGREE	IMPLEMENTED	WILL IMPLEMENT	WILL NOT IMPLEMENT	NO RESPONSE	WITH MODIFICATIONS	PARTIALLY IMPLEMENT	FURTHER STUDY NEEDED	NEED FUNDING	OTHER AGENCY RESPONSIBILITY
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INVESTIGATIVE COMMITTEES															
6	DCFS	LAUSD	6.5	LAUSD-evaluate construction skills training					X						
			6.6	LAUSD-expand AEWC locations and staff				X							

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>														
<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>			<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>	
<b>1</b>	Agoura Hills	Fiscal Health	1	adopt financial planning for balanced budgets				X						
			2	commit to operate in budget constraints				X						
			3	not use one time revenues for on-going expenses				X						
			4	have a rainy day fund				X						
		Governance Practices	1	adopt a strategic plan				X						
			2	develop and report on performance measures						X				
		Financial Management	5	require financial procedures annual review & 3yr update						X				
			8	competitive selection independent auditor every 5 yrs				X						
<b>2</b>	Alhambra	Fiscal Health	1	adopt financial planning for balanced budgets				X						
			2	commit to operate in budget constraints				X						
			3	not use one time revenues for on-going expenses				X						
			4	have a rainy day fund					X					
		Governance Practices	4	city councils conduct annual evaluations of executive				X						
			5	require financial procedures annual review & 3yr update				X						
		Financial Management	6	policies and procs for anonymously reporting fraud				X						
			8	competitive selection independent auditor every 5 yrs				X						

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3	Arcadia	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Governance Practices	1	adopt a strategic plan		X								
			2	develop and report on performance measures		X								
		Financial Management	1	establish an audit committee for independent auditor					X					
			3	if auditor provides non-audit services ensure review			X							
			5	require financial procedures annual review & 3yr update			X							
			6	policies and procs for anonymously reporting fraud			X							
		8	competitive selection independent auditor every 5 yrs		X									
4	Artesia	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints			X							
			3	not use one time revenues for on-going expenses			X							
			4	have a rainy day fund			X							
		Financial Management	8	competitive selection independent auditor every 5 yrs		X								

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES														
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5	Avalon	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints			X							
			3	not use one time revenues for on-going expenses			X							
			4	have a rainy day fund			X							
		Governance Practices	1	adopt a strategic plan			X							
			2	develop and report on performance measures				X						
			3	develop specific annual goals for the city's executive			X							
		Governance Practices	3	if auditor provides non-audit services ensure review					X					
			5	require financial procedures annual review & 3yr update					X					
			6	policies and procs for anonymously reporting fraud					X					
8	competitive selection independent auditor every 5 yrs					X								
6	Azusa	Fiscal Health	1	adopt financial planning for balanced budgets	X									
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund			X							
		Governance Practices	1	adopt a strategic plan								X		
			2	develop and report on performance measures								X		
		Financial Management	1	establish an audit committee for independent auditor			X							
			5	require financial procedures annual review & 3yr update			X							
6	policies and procs for anonymously reporting fraud					X								
		8	competitive selection independent auditor every 5 yrs			X								

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>													
<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>7</b>	Baldwin Park	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints			X						
			3	not use one time revenues for on-going expenses			X						
			4	have a rainy day fund			X						
		Governance Practices	1	adopt a strategic plan			X						
		Financial Management	3	if auditor provides non-audit services ensure review		X							
			8	competitive selection independent auditor every 5 yrs		X							
<b>8</b>	Bell	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan					X				
			2	develop and report on performance measures		X							
		Financial Management	1	establish an audit committee for independent auditor					X				
			7	internal control procedures for financial management		X							
8	competitive selection independent auditor every 5 yrs			X									



2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES													
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9	Bell Gardens	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses			X						
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan			X						
			2	develop and report on performance measures			X						
		Financial Management	1	establish an audit committee for independent auditor					X				
			5	require financial procedures annual review & 3yr update			X						
			6	policies and procs for anonymously reporting fraud			X						
			8	competitive selection independent auditor every 5 yrs			X						
10	Bellflower	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor					X				
			2	select the auditor through a competitive process			X						
			3	if auditor provides non-audit services ensure review					X				
			5	require financial procedures annual review & 3yr update				X					
6	policies and procs for anonymously reporting fraud			X									
8	competitive selection independent auditor every 5 yrs			X									

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>														
<b>City No.</b>		<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>11</b>		Beverly Hills	Fiscal Health	1	adopt financial planning for balanced budgets		X							
				2	commit to operate in budget constraints		X							
				3	not use one time revenues for on-going expenses		X							
				4	have a rainy day fund		X							
			Financial Management	3	if auditor provides non-audit services ensure review		X							
				4	accounting pol and proc define duties of employees		X							
				8	competitive selection independent auditor every 5 yrs		X							
<b>12</b>		Bradbury	Fiscal Health	1	adopt financial planning for balanced budgets			X						
				2	commit to operate in budget constraints		X							
				3	not use one time revenues for on-going expenses		X							
				4	have a rainy day fund		X							
			Governance Practices	2	develop and report on performance measures			X						
			Financial Management	1	establish an audit committee for independent auditor			X						
				5	require financial procedures annual review & 3yr update		X							
				6	policies and procs for anonymously reporting fraud		X							
8	competitive selection independent auditor every 5 yrs			X										
<b>13</b>		Burbank	Fiscal Health	1	adopt financial planning for balanced budgets		X							
				2	commit to operate in budget constraints			X						
				3	not use one time revenues for on-going expenses		X							
				4	have a rainy day fund		X							

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>													
<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>13</b>	Burbank	Financial Management	4	accounting pol and proc define duties of employees			X						
			5	require financial procedures annual review & 3yr update		X							
			6	policies and procs for anonymously reporting fraud			X						
			8	competitive selection independent auditor every 5 yrs		X							
<b>14</b>	Calabasas	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan		X							
			2	develop and report on performance measures		X							
		Financial Management	1	establish an audit committee for independent auditor		X							
			8	competitive selection independent auditor every 5 yrs		X							
<b>15</b>	Carson	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan						X			
			2	develop and report on performance measures			X						

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES															
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND				
15	Carson	Financial Management	1	establish an audit committee for independent auditor		X									
			3	if auditor provides non-audit services ensure review		X									
			4	accounting pol and proc define duties of employees		X									
			5	require financial procedures annual review & 3yr update							X				
			8	competitive selection independent auditor every 5 yrs		X									
16	Cerritos	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor		X									
			8	competitive selection independent auditor every 5 yrs		X									
17	Claremont	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor			X								
			3	if auditor provides non-audit services ensure review			X								
			8	competitive selection independent auditor every 5 yrs			X								

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES													
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
18	Commerce	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	2	develop and report on performance measures							X		
		Financial Management	3	if auditor provides non-audit services ensure review	X								
			4	acctng policy and procedures define duties of employees		X							
			5	require financial procedures annual review & 3yr update			X						
8	competitive selection independent auditor every 5 yrs			X									
19	Compton	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund			X						
		Governance Practices	1	adopt a strategic plan			X						
			2	develop and report on performance measures			X						
			3	develop specific annual goals for the city's executive		X							
			4	city councils conduct annual evaluations of executive			X						
Financial Management	1	establish an audit committee for independent auditor		X									
	8	competitive selection independent auditor every 5 yrs			X								

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES													
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
20	Covina	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses				X					
			4	have a rainy day fund		X							
		Financial Management	6	policies and procs for anonymously reporting fraud			X						
			8	competitive selection independent auditor every 5 yrs		X							
21	Cudahy	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints			X						
			3	not use one time revenues for on-going expenses			X						
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan		X							
			2	develop and report on performance measures		X							
			3	develop specific annual goals for the city's executive		X							
			4	city councils conduct annual evaluations of executive		X							
			5	publish CAFR on city's website		X							
		Financial Management	1	establish an audit committee for independent auditor		X							
			4	accounting pol and proc define duties of employees		X							
			5	require financial procedures annual review & 3yr update			X						
			6	policies and procs for anonymously reporting fraud			X						
			7	internal control procedures for financial management			X						

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES													
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
22	Culver City	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	8	competitive selection independent auditor every 5 yrs		X							
23	Diamond Bar	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses				X					
			4	have a rainy day fund		X							
		Governance Practices	2	develop and report on performance measures							X		
			3	develop specific annual goals for the city's executive		X							
		Financial Management	1	establish an audit committee for independent auditor								X	
			3	if auditor provides non-audit services ensure review					X				
5	require financial procedures annual review & 3yr update					X							
			8	competitive selection independent auditor every 5 yrs		X							

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>												
<b>City No.</b>		<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>
<b>24</b>		Downey	Fiscal Health	1	adopt financial planning for balanced budgets			X				
				2	commit to operate in budget constraints		X					
				3	not use one time revenues for on-going expenses			X				
				4	have a rainy day fund		X					
			Governance Practices	3	develop specific annual goals for the city's executive						X	
		Financial Management	8	competitive selection independent auditor every 5 yrs			X					
<b>25</b>		Duarte	Fiscal Health	1	adopt financial planning for balanced budgets					X		
				2	commit to operate in budget constraints					X		
				3	not use one time revenues for on-going expenses					X		
				4	have a rainy day fund					X		
			Financial Management	1	establish an audit committee for independent auditor						X	
				8	competitive selection independent auditor every 5 yrs						X	



2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES														
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
26	El Monte	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund			X							
		Governance Practices	2	develop and report on performance measures			X							
		Financial Management	1	establish an audit committee for independent auditor		X								
			4	accounting pol and proc define duties of employees			X							
			5	require financial procedures annual review & 3yr update			X							
6	policies and procs for anonymously reporting fraud			X			X							
8	competitive selection independent auditor every 5 yrs		X											
27	El Segundo	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints			X							
			3	not use one time revenues for on-going expenses			X							
			4	have a rainy day fund		X								
		Financial Management	1	establish an audit committee for independent auditor			X							
8	competitive selection independent auditor every 5 yrs		X											

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES														
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
28	Gardena	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Governance Practices	2	develop and report on performance measures			X							
		Financial Management	1	establish an audit committee for independent auditor			X							
29	Glendale	Fiscal Health	8	competitive selection independent auditor every 5 yrs		X								
			1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses			X							
		4	have a rainy day fund		X									
		Financial Management	3	if auditor provides non-audit services ensure review		X								
8	competitive selection independent auditor every 5 yrs		X											

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES															
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND				
30	Glendora	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor					X						
			2	select the auditor through a competitive process				X							
			5	require financial procedures annual review & 3yr update					X						
			6	policies and procs for anonymously reporting fraud					X						
31	Hawaiian Gardens	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses					X						
			4	have a rainy day fund				X							
		Financial Management	1	establish an audit committee for independent auditor					X						
			4	accounting pol and proc define duties of employees				X							
			5	require financial procedures annual review & 3yr update				X							
			8	competitive selection independent auditor every 5 yrs				X							

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
32	Hawthorne	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan			X						
		Financial Management	2	select the auditor through a competitive process		X							
			5	require financial procedures annual review & 3yr update		X							
8	competitive selection independent auditor every 5 yrs			X									
33	Hermosa Beach	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan		X							
			2	develop and report on performance measures			X						
		Financial Management	1	establish an audit committee for independent auditor						X			
8	competitive selection independent auditor every 5 yrs			X									

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES														
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
34	Hidden Hills	Fiscal Health	1	adopt financial planning for balanced budgets				X						
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses				X						
			4	have a rainy day fund		X								
		Governance Practices	1	adopt a strategic plan					X					
			2	develop and report on performance measures					X					
			3	develop specific annual goals for the city's executive					X					
			4	city councils conduct annual evaluations of executive					X					
		Financial Management	1	establish an audit committee for independent auditor				X						
			2	select the auditor through a competitive process						X				
			4	accounting pol and proc define duties of employees						X				
			5	require financial procedures annual review & 3yr update						X				
		8	competitive selection independent auditor every 5 yrs				X							
35	Huntington Park	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								

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<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>			<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>	
<b>35</b>	Huntington Park	Governance Practices	1	adopt a strategic plan				X						
			2	develop and report on performance measures						X				
		Financial Management	1	establish an audit committee for independent auditor									X	
			3	if auditor provides non-audit services ensure review									X	
			6	policies and procs for anonymously reporting fraud				X						
			8	competitive selection independent auditor every 5 yrs				X						
<b>36</b>	Industry	Fiscal Health	1	adopt financial planning for balanced budgets				X						
			2	commit to operate in budget constraints				X						
			3	not use one time revenues for on-going expenses				X						
			4	have a rainy day fund				X						
		Governance Practices	1	adopt a strategic plan					X					
			2	develop and report on performance measures					X					
			3	develop specific annual goals for the city's executive				X						
			4	city councils conduct annual evaluations of executive				X						
			5	publish CAFR on city's website				X						

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
36	Industry	Financial Management	1	establish an audit committee for independent auditor		X							
			2	select the auditor through a competitive process		X							
			4	accounting pol and proc define duties of employees		X							
			5	require financial procedures annual review & 3yr update		X							
			6	policies and procs for anonymously reporting fraud		X							
			7	internal control procedures for financial management		X							
			7	internal control procedures for financial management		X							
37	Inglewood	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund			X						
		Governance Practices	1	adopt a strategic plan			X						
			2	develop and report on performance measures			X						
			3	develop specific annual goals for the city's executive				X					
		Financial Management	1	establish an audit committee for independent auditor				X					
			3	if auditor provides non-audit services ensure review				X					
			5	require financial procedures annual review & 3yr update		X							
			6	policies and procs for anonymously reporting fraud		X							
7	internal control procedures for financial management		X										
8	competitive selection independent auditor every 5 yrs		X										

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
38	Irwindale	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor					X				
			2	select the auditor through a competitive process					X				
			6	policies and procs for anonymously reporting fraud				X					
			7	internal control procedures for financial management					X				
39	La Canada Flintridge	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	2	select the auditor through a competitive process			X						
			5	require financial procedures annual review & 3yr update				X					
			8	competitive selection independent auditor every 5 yrs			X						



<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>															
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<b>40</b>	La Habra Heights	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Governance Practices	1	adopt a strategic plan								X			
			2	develop and report on performance measures					X						
		Financial Management	5	require financial procedures annual review & 3yr update				X							
			8	competitive selection independent auditor every 5 yrs			X								
<b>41</b>	La Mirada	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor				X							
			2	select the auditor through a competitive process			X								
			5	require financial procedures annual review & 3yr update				X							
			6	policies and procs for anonymously reporting fraud			X								
		8	competitive selection independent auditor every 5 yrs		X										

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>													
<b>City No.</b>		<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>	
<b>42</b>		La Puente	Fiscal Health	1	adopt financial planning for balanced budgets		X						
				2	commit to operate in budget constraints		X						
				3	not use one time revenues for on-going expenses		X						
				4	have a rainy day fund		X						
			Financial Management	1	establish an audit committee for independent auditor							X	
				5	require financial procedures annual review & 3yr update							X	
				8	competitive selection independent auditor every 5 yrs		X						
<b>43</b>		La Verne	Fiscal Health	1	adopt financial planning for balanced budgets		X						
				2	commit to operate in budget constraints		X						
				3	not use one time revenues for on-going expenses		X						
				4	have a rainy day fund		X						
			Financial Management	1	establish an audit committee for independent auditor		X						
				3	if auditor provides non-audit services ensure review		X						
				4	accounting pol and proc define duties of employees		X						
			8	competitive selection independent auditor every 5 yrs		X							

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
44	Lakewood	Fiscal Health	1	adopt financial planning for balanced budgets							X			
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Financial Management	1	establish an audit committee for independent auditor								X		
			2	select the auditor through a competitive process								X		
			6	policies and procs for anonymously reporting fraud								X		
			8	competitive selection independent auditor every 5 yrs								X		
45	Lancaster	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints			X							
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund			X							
		Governance Practices	2	develop and report on performance measures		X								
			4	city councils conduct annual evaluations of executive		X								
		Financial Management	5	require financial procedures annual review & 3yr update			X							
			8	competitive selection independent auditor every 5 yrs			X							

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<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>46</b>	Lawndale	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses					X				
			4	have a rainy day fund		X							
		Governance Practices	2	develop and report on performance measures			X						
		Financial Management	3	if auditor provides non-audit services ensure review					X				
			5	require financial procedures annual review & 3yr update			X						
			8	competitive selection independent auditor every 5 yrs			X						
<b>47</b>	Lomita		Fiscal Health	1	adopt financial planning for balanced budgets			X					
		2		commit to operate in budget constraints		X							
		3		not use one time revenues for on-going expenses		X							
		4		have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan		X							
			2	develop and report on performance measures		X							
		Financial Management	4	accounting policy and proc. define duties of employees			X						
			5	require financial procedures annual review & 3yr update		X							
6	policies and procs for anonymously reporting fraud			X									
7	internal control procedures for financial management							X					
8	competitive selection independent auditor every 5 yrs												

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>													
<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>48</b>	Long Beach	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	8	competitive selection independent auditor every 5 yrs		X							
<b>49</b>	Los Angeles	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	5	require financial procedures annual review & 3yr update		X							
			8	competitive selection independent auditor every 5 yrs		X							
<b>50</b>	Lynwood	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	6	policies and procs for anonymously reporting fraud						X			
			8	competitive selection independent auditor every 5 yrs			X						

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES													
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
51	Malibu	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan		X							
			2	develop and report on performance measures		X							
		Financial Management	2	select the auditor through a competitive process			X						
			8	competitive selection independent auditor every 5 yrs			X						
52	Manhattan Beach	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses					X				
			4	have a rainy day fund					X				
		Financial Management	1	establish an audit committee for independent auditor						X			
			4	accounting pol and proc define duties of employees			X						
			5	require financial procedures annual review & 3yr update				X					
			6	policies and procs for anonymously reporting fraud				X					
8	competitive selection independent auditor every 5 yrs			X									

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>													
<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>53</b>	Maywood	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses			X						
			4	have a rainy day fund			X						
		Governance Practices	4	city councils conduct annual evaluations of executive		X							
			5	publish CAFR on city's website			X						
		Financial Management	1	establish an audit committee for independent auditor			X						
8	competitive selection independent auditor every 5 yrs				X								
<b>54</b>	Monrovia	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor	X								
			3	if auditor provides non-audit services ensure review			X						
			8	competitive selection independent auditor every 5 yrs			X						

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>														
<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>			
<b>55</b>	Montebello	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses				X						
			4	have a rainy day fund		X								
		Governance Practices	2	develop and report on performance measures			X							
		Financial Management	3	if auditor provides non-audit services ensure review		X								
			6	policies and procs for anonymously reporting fraud			X							
			7	internal control procedures for financial management			X							
8	competitive selection independent auditor every 5 yrs			X										
<b>56</b>	Monterey Park	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Financial Management	1	establish an audit committee for independent auditor				X						
			8	competitive selection independent auditor every 5 yrs		X								



2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES														
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
57	Norwalk	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses			X							
			4	have a rainy day fund		X								
		Governance Practices	3	develop specific annual goals for the city's executive		X								
			Financial Management	1	establish an audit committee for independent auditor				X					
		4		accounting pol and proc define duties of employees			X							
		5		require financial procedures annual review & 3yr update			X							
		6		policies and procs for anonymously reporting fraud			X							
				8	competitive selection independent auditor every 5 yrs			X						
58	Palmdale	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Financial Management	3	if auditor provides non-audit services ensure review		X								
			8	competitive selection independent auditor every 5 yrs		X								

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES															
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND				
59	Palos Verdes Estates	Fiscal Health	1	adopt financial planning for balanced budgets					X						
			2	commit to operate in budget constraints					X						
			3	not use one time revenues for on-going expenses						X					
			4	have a rainy day fund						X					
		Governance Practices	1	adopt a strategic plan						X					
			3	develop specific annual goals for the city's executive			X								
			4	city councils conduct annual evaluations of executive			X								
		Financial Management	1	establish an audit committee for independent auditor					X						
			2	select the auditor through a competitive process			X								
			6	policies and procs for anonymously reporting fraud					X						
			8	competitive selection independent auditor every 5 yrs			X								
		60	Paramount	Fiscal Health	1	adopt financial planning for balanced budgets		X							
2	commit to operate in budget constraints					X									
3	not use one time revenues for on-going expenses					X									
4	have a rainy day fund					X									
Governance Practices	2			develop and report on performance measures		X									
	4			city councils conduct annual evaluations of executive		X									
Financial Management	1			establish an audit committee for independent auditor		X									
	3			if auditor provides non-audit services ensure review		X									
			8	competitive selection independent auditor every 5 yrs			X								

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
61	Pasadena	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Financial Management	5	require financial procedures annual review & 3yr update		X								
			8	competitive selection independent auditor every 5 yrs		X								
62	Pico Rivera	Fiscal Health	1	adopt financial planning for balanced budgets			X							
			2	commit to operate in budget constraints			X							
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Governance Practices	1	adopt a strategic plan			X							
		Financial Management	1	establish an audit committee for independent auditor		X								
			8	competitive selection independent auditor every 5 yrs		X								

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>															
<b>City No.</b>		<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>			
<b>63</b>		Pomona	Fiscal Health	1	adopt financial planning for balanced budgets		X								
				2	commit to operate in budget constraints			X							
				3	not use one time revenues for on-going expenses			X							
				4	have a rainy day fund		X								
			Financial Management	1	establish an audit committee for independent auditor			X							
				8	competitive selection independent auditor every 5 yrs		X								
<b>64</b>		Rancho Palos Verdes	Fiscal Health	1	adopt financial planning for balanced budgets			X							
				2	commit to operate in budget constraints			X							
				3	not use one time revenues for on-going expenses			X							
				4	have a rainy day fund		X								
			Financial Management	1	establish an audit committee for independent auditor		X								
				3	if auditor provides non-audit services ensure review		X								
				6	policies and procs for anonymously reporting fraud			X							
				8	competitive selection independent auditor every 5 yrs		X								

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<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>65</b>	Redondo Beach	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	8	competitive selection independent auditor every 5 yrs		X							
<b>66</b>	Rolling Hills	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan			X						
			2	develop and report on performance measures			X						
			4	city councils conduct annual evaluations of executive			X						
		Financial Management	1	establish an audit committee for independent auditor			X						
			3	if auditor provides non-audit services ensure review			X						
			6	policies and procs for anonymously reporting fraud			X						
8	competitive selection independent auditor every 5 yrs				X								

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND			
67	Rolling Hills Estates	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses		X								
			4	have a rainy day fund		X								
		Governance Practices	1	adopt a strategic plan						X				
		Financial Management	3	if auditor provides non-audit services ensure review		X								
			5	require financial procedures annual review & 3yr update		X								
8	competitive selection independent auditor every 5 yrs							X						
68	Rosemead	Fiscal Health	1	adopt financial planning for balanced budgets		X								
			2	commit to operate in budget constraints		X								
			3	not use one time revenues for on-going expenses			X							
			4	have a rainy day fund		X								
		Financial Management	1	establish an audit committee for independent auditor			X							
			5	require financial procedures annual review & 3yr update			X							
			6	policies and procs for anonymously reporting fraud			X							
8	competitive selection independent auditor every 5 yrs		X											

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<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>69</b>	San Dimas	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	1	adopt a strategic plan		X							
			2	develop and report on performance measures		X							
		Financial Management	2	select the auditor through a competitive process				X					
8	competitive selection independent auditor every 5 yrs					X							
<b>70</b>	San Fernando	Fiscal Health	1	adopt financial planning for balanced budgets					X				
			2	commit to operate in budget constraints			X						
			3	not use one time revenues for on-going expenses				X					
			4	have a rainy day fund					X				
		Governance Practices	1	adopt a strategic plan						X			
			2	develop and report on performance measures						X			
			3	develop specific annual goals for the city's executive		X							
		Financial Management	4	city councils conduct annual evaluations of executive						X			
			1	establish an audit committee for independent auditor				X					
			5	require financial procedures annual review & 3yr update			X						
6	policies and procs for anonymously reporting fraud					X							
		8	competitive selection independent auditor every 5 yrs		X								

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<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>71</b>	San Gabriel	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints			X						
			3	not use one time revenues for on-going expenses			X						
			4	have a rainy day fund			X						
		Financial Management	1	establish an audit committee for independent auditor			X						
			3	if auditor provides non-audit services ensure review			X						
			6	policies and procs for anonymously reporting fraud			X						
			8	competitive selection independent auditor every 5 yrs			X						
<b>72</b>	San Marino	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	2	develop and report on performance measures		X							
			3	develop specific annual goals for the city's executive		X							
		Financial Management	1	establish an audit committee for independent auditor		X							
			2	select the auditor through a competitive process			X						
		6	policies and procs for anonymously reporting fraud				X						
		8	competitive selection independent auditor every 5 yrs			X							



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73	Santa Clarita	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	2	develop and report on performance measures		X							
		Financial Management	1	establish an audit committee for independent auditor					X				
			5	require financial procedures annual review & 3yr update					X				
8	competitive selection independent auditor every 5 yrs			X									
74	Santa Fe Springs	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Governance Practices	2	develop and report on performance measures		X							
		Financial Management	1	establish an audit committee for independent auditor		X							
			2	select the auditor through a competitive process						X			
			3	If auditor provides non-audit services ensure review		X							
5	require financial procedures annual review & 3yr update			X									
6	policies and procs for anonymously reporting fraud							X					
8	competitive selection independent auditor every 5 yrs							X					

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City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
75	Santa Monica	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor		X							
			3	if auditor provides non-audit services ensure review		X							
			4	accounting pol and proc define duties of employees		X							
			5	require financial procedures annual review & 3yr update		X							
76	Sierra Madre	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor					X				
			4	accounting pol and proc define duties of employees				X					
			6	policies and procs for anonymously reporting fraud							X		
			8	competitive selection independent auditor every 5 yrs		X							

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES															
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND				
77	Signal Hill	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor								X			
			8	competitive selection independent auditor every 5 yrs				X							
78	South El Monte	Fiscal Health	1	adopt financial planning for balanced budgets	X										
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Governance Practices	1	adopt a strategic plan				X							
			2	develop and report on performance measures				X							
			3	develop specific annual goals for the city's executive				X							
		Financial Management	1	establish an audit committee for independent auditor					X						
			7	internal control procedures for financial management					X						
			8	competitive selection independent auditor every 5 yrs				X							

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<b>City No.</b>	<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>			<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>	
<b>79</b>	South Gate	Fiscal Health	1	adopt financial planning for balanced budgets					X					
			2	commit to operate in budget constraints					X					
			3	not use one time revenues for on-going expenses					X					
			4	have a rainy day fund					X					
		Financial Management	1	establish an audit committee for independent auditor					X					
			3	if auditor provides non-audit services ensure review					X					
			4	accounting pol and proc define duties of employees					X					
			5	require financial procedures annual review & 3yr update					X					
			8	competitive selection independent auditor every 5 yrs							X			
<b>80</b>	South Pasadena	Fiscal Health	1	adopt financial planning for balanced budgets				X						
			2	commit to operate in budget constraints				X						
			3	not use one time revenues for on-going expenses				X						
			4	have a rainy day fund				X						
		Governance Practices	2	develop and report on performance measures				X						
			3	develop specific annual goals for the city's executive				X						
		Financial Management	1	establish an audit committee for independent auditor						X				
			5	require financial procedures annual review & 3yr update				X						
			8	competitive selection independent auditor every 5 yrs					X					

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES													
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND		
81	Temple City	Fiscal Health	1	adopt financial planning for balanced budgets			X						
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor		X							
			6	policies and procs for anonymously reporting fraud		X							
			8	competitive selection independent auditor every 5 yrs		X							
82	Torrance	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund		X							
		Financial Management	8	competitive selection independent auditor every 5 yrs			X						
83	Vernon	Fiscal Health	1	adopt financial planning for balanced budgets		X							
			2	commit to operate in budget constraints		X							
			3	not use one time revenues for on-going expenses		X							
			4	have a rainy day fund			X						
		Financial Management	8	competitive selection independent auditor every 5 yrs		X							

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES															
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND				
84	Walnut	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	2	select the auditor through a competitive process		X									
			5	require financial procedures annual review & 3yr update		X									
			8	competitive selection independent auditor every 5 yrs		X									
85	West Covina	Fiscal Health	1	adopt financial planning for balanced budgets			X								
			2	commit to operate in budget constraints			X								
			3	not use one time revenues for on-going expenses			X								
			4	have a rainy day fund			X								
		Governance Practices	2	develop and report on performance measures			X								
		Financial Management	1	establish an audit committee for independent auditor					X						
			2	select the auditor through a competitive process					X						
			4	accounting pol and proc define duties of employees					X						
			5	require financial procedures annual review & 3yr update					X						
					6	policies and procs for anonymously reporting fraud			X						
			8	competitive selection independent auditor every 5 yrs		X									

2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES															
City No.	Agency Delivery Addresses	Recommendation Topic	Recommendation #	Brief 3 to 4 Keyword Description of Recommendation Responses	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND				
86	West Hollywood	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor				X							
			8	competitive selection independent auditor every 5 yrs					X						
87	Westlake Village	Fiscal Health	1	adopt financial planning for balanced budgets		X									
			2	commit to operate in budget constraints		X									
			3	not use one time revenues for on-going expenses		X									
			4	have a rainy day fund		X									
		Financial Management	1	establish an audit committee for independent auditor				X							
			8	competitive selection independent auditor every 5 yrs				X							

<b>2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES</b>														
<b>City No.</b>		<b>Agency Delivery Addresses</b>	<b>Recommendation Topic</b>	<b>Recommendation #</b>	<b>Brief 3 to 4 Keyword Description of Recommendation Responses</b>	<b>PENDING</b>	<b>IMPLEMENTED</b>	<b>TO BE IMPLEMENTED</b>	<b>WILL NOT IMPLEMENT</b>	<b>NON RESPONSIVE</b>	<b>FURTHER STUDY</b>	<b>FAILED TO RESPOND</b>		
<b>88</b>		Whittier	Fiscal Health	1	adopt financial planning for balanced budgets		X							
				2	commit to operate in budget constraints		X							
				3	not use one time revenues for on-going expenses		X							
				4	have a rainy day fund		X							
			Financial Management	1	establish an audit committee for independent auditor		X							
				2	select the auditor through a competitive process		X							
				4	accounting pol and proc define duties of employees		X							
				8	competitive selection independent auditor every 5 yrs		X							



## ANALYSIS OF CITIES' RESPONSES \*

### FISCAL HEALTH

FH-1 Cities should adopt financial planning, revenue and expenditure policies to guide city officials to develop sustainable, balanced budgets.					
<b>88 OF 88 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
2 <b>2%</b>	59 <b>67%</b>	21 <b>24%</b>	2 <b>2%</b>	3 <b>3%</b>	1 <b>1%</b>

FH-2 Cities should develop a balanced budget and commit to operate within the budget constraints.					
<b>88 OF 88 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 <b>0%</b>	71 <b>81%</b>	14 <b>16%</b>	1 <b>1%</b>	2 <b>2%</b>	0 <b>0%</b>

FH-3 Cities should commit to not using one-time revenues to fund recurring or ongoing expenditures.					
<b>88 OF 88 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 <b>0%</b>	62 <b>70%</b>	14 <b>16%</b>	8 <b>9%</b>	4 <b>5%</b>	0 <b>0%</b>

FH-4 Cities should adopt a method and practice of saving into a reserve or "rainy-day" fund to supplement operating revenue in years of short fall.					
<b>88 OF 88 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 <b>0%</b>	70 <b>80%</b>	14 <b>16%</b>	0 <b>0%</b>	4 <b>5%</b>	0 <b>0%</b>

\* all percentages are approximate due to rounding

## ANALYSIS OF CITIES' RESPONSES \* GOVERNANCE PRACTICES

GP-1 Cities should develop and adopt a strategic plan that articulates the mission, vision, core values and priorities for the city.					
<b>27 OF 27 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 0%	12 44%	7 26%	1 4%	3 11%	4 15%

GP-2 Cities should develop and report on performance measures or indicators to evaluate outcomes. These performance measures should be quantified, focused on outcomes and information should be provided for several years to allow evaluation of progress over time.					
<b>36 OF 36 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 0%	13 36%	15 42%	4 11%	2 6%	2 6%

GP-3 City councils should develop specific annual goals for the city's executive.					
<b>14 OF 14 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
1 7%	10 71%	1 7%	1 7%	1 7%	0 0%

GP-4 City councils should conduct meaningful evaluations of the city's executive at least annually.					
<b>11 OF 11 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 0%	7 64%	2 18%	1 9%	1 9%	0 0%

GP-5 Cities should publish the financial reports (CAFR) on their city's website.					
<b>3 OF 3 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 0%	2 67%	1 33%	0 0%	0 0%	0 0%

\*all percentages are approximate due to rounding

## ANALYSIS OF CITIES' RESPONSES \*

### FINANCIAL MANAGEMENT

FM-1 Cities should formally establish an audit committee making it directly responsible for the work of an independent auditor.					
<b>57 OF 57 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON- RESPONSIVE	FURTHER STUDY
2 4%	18 32%	12 21%	15 26%	5 9%	5 9%

FM-2 Cities that do not currently select the auditor through a competitive process should do so.					
<b>18 OF 18 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON- RESPONSIVE	FURTHER STUDY
0 0%	11 61%	3 17%	3 17%	0 0%	1 6%

FM-3 Cities that allow the auditor to provide non-audit services should ensure appropriate review and approval of those services.					
<b>24 OF 24 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON- RESPONSIVE	FURTHER STUDY
2 8%	14 58%	4 17%	3 13%	0 0%	1 4%

FM-4 Cities should review and update accounting policies and procedures to ensure they are appropriately detailed and define the specific authority and responsibility of employees.					
<b>18 OF 18 CITES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON- RESPONSIVE	FURTHER STUDY
0 0%	10 56%	7 39%	1 6%	0 0%	0 0%

\* all percentages are approximate due to rounding

## ANALYSIS OF CITIES' RESPONSES \*

### FINANCIAL MANAGEMENT

FM-5 Cities should establish a policy requiring financial policies and procedures to be reviewed annually and updated at least once every three years.					
<b>41 OF 41 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
1 <b>2%</b>	18 <b>44%</b>	16 <b>39%</b>	4 <b>10%</b>	0 <b>0%</b>	2 <b>5%</b>

FM-6 Cities should review and update policies and procedures for reporting fraud, abuse and questionable practices including a practical mechanism, such as a fraud hot line, to permit the confidential, anonymous reporting of concerns.					
<b>35 OF 35 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 <b>0%</b>	14 <b>40%</b>	14 <b>40%</b>	2 <b>6%</b>	1 <b>3%</b>	4 <b>11%</b>

FM-7 Cities should periodically review and update internal control procedures over financial management.					
<b>8 OF 8 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
0 <b>0%</b>	2 <b>25%</b>	3 <b>38%</b>	0 <b>0%</b>	2 <b>25%</b>	1 <b>13%</b>

FM-8 Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor.					
<b>88 OF 88 CITIES RESPONDED</b>					
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON-RESPONSIVE	FURTHER STUDY
1 <b>1%</b>	65 <b>74%</b>	15 <b>17%</b>	3 <b>3%</b>	1 <b>1%</b>	3 <b>3%</b>

\* all percentages are approximate due to rounding