

County of Los Angeles CIVIL GRAND JURY

CLARA SHORTRIDGE FOLTZ CRIMINAL JUSTICE CENTER
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http://www.grandjury.co.la.ca.us/

April 18, 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 two additional responses to the 2012-2013 Los Angeles County Civil Grand Jury Final Report, which was published on June 30, 2013. Both of these reports were received subsequent to the submission of the responses forwarded to your chambers in March 2014.

The response from City of Inglewood regarding the investigative report titled "Fiscal Health, Governance, Financial Management and Compensation" was received the first week of April. On April 15, 2014, the response from the Los Angeles Unified School District report on "Foster Care, Transitional Aged Youth Vocational Training" was received. An updated matrix of all received responses is also attached.

The City Council of Baldwin Park has its responses scheduled for city council approval on May 7, 2014. It will be submitted separately upon receipt.

Respectfully Submitted,

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

Paulette B. Lang, Foreperson

2013-2014 Los Angeles County Civil Grand Jury

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AND CITY AGENCIES' RESPONSES	Brief 3 to 4 Keyword Description of Recommendation Responses	ATIVE COMMITTEES	City of LA should regularly maintain Central Precinct.	City of LA should purchase Portland Loos.	City of LA should repair drinking fountain at Cen. Prec.	Probation should hire only from Bands 1 & 2	Probation should keep camp/hall staff in dealing w/AB109	CIO should have joint task force for data entry	Create a separate info Hotline	Create responses for Regional differences	Recognize and reward high performers	Reduce number of policies, procedures & practices	Management to become more directly involved	Handle AWOL with separate phone line	Reduce number of unwarranted referrals	Reduce CWS/CMS documentation scope
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×	Upgrade, standardize foster parent training curriculum
×	Train master teacher cadre in DCFS Academy
×	Quickly implement foster parent training objectives
X X su	Emphasize foster parent input within multidisciplinary teams
×	Restructure electronic data network for usefulness
×	DCFS-assess youth for diploma and vocational training
×	DCFS-coordinator for YouthBuild schools
×	DCFS-enroll students in AEWC program
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AND CITY AGENCIES' RESPONSES	Brief 3 to 4 Keyword Description of Recommendation Responses	ATIVE COMMITTEES	Operations manual at all city and county Parks	US flag should be displayed at Bethune Park and Ted Wakins	Greater security at Kenneth Hahn State Rec. Area	Operations manual at all city and county Parks	US flag should be displayed at DeLongpre	4 Improve restrooms at Lincoln Park.	City should get independent opinion re Props. 218 & 26	City should hold special election re GWP rates	City should consider alternate sources of revenue	City should form a citizens committee for budget	2 City should annually audit Chevron utility use
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AND CITY AGENCIES' RESPONSES	Brief 3 to 4 Keyword Description of Recommendation Responses	COMMITTEES	Monitor additional costs of AB 109 realignment	Replace Men's Central with state of art facility	 15.2 Identify additional alternatives to incarceration	 15.3 Additional mental health training for deputies	Upgrade Court House surveillance systems	East LA-add padded floor in sobering cell and phone line	Edelman-fix outer doors to cells (5 Years broken!)	El Monte-paint cells, retrofit doors and add video	15.11 Mental Health-more mental health training	15.12 San Fernando-improve surveillance equip, paint cells	15.13 Santa Clarita-upgrade and install surveillance
ND	Recommendations	NG	15.1	15.4	15.2	15.3	15.5	15.7	15.8	15.9	15.1	15.1	15.1
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ND	Recommendations	<u>5</u>	15.6	15.1	16.1	16.2	16.3	16.4	16.5	16.7	16.8	16.9	16.6
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THIS DEPARTMENT FAILED TO RESPOND	AND CITY AGENCIES' RESPONSES	Brief 3 to 4 Keyword Description of Recommendation Responses	TIVE COMMITTEES	LAUSD-evaluate construction skills training	6.6 LAUSD-expand AEWC locations and staff
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LOS ANGELES UNIFIED SCHOOL DISTRICT DIVISION OF ADULT AND CAREER EDUCATION 333 SOUTH BEAUDRY AVENUE, 18TH FLOOR LOS ANGELES, CA 90017 PHONE: (213) 241-3150 FAX: (213) 241-8980

April 14, 2014

JOHN E. DEASY, Ph.D. SUPERINTENDENT OF SCHOOLS

MICHELLE KING

SR, DEPUTY SUPERINTENDENT SCHOOL OPERATIONS

DONNA BRASHEAR EXECUTIVE DURECTOR

ANDRES AMEIGEIRAS ADMINISTRATOR

The Honorable Charlaine Olmedo, Supervising Judge Los Angeles Superior Court, Department 100 Clara Shortridge-Foltz Criminal Justice Center 210 West Temple Street Los Angeles, California 90012

Dear Judge Olmedo:

The information below represents the responses of the Los Angeles Unified School District (the "District") to the 2012-2013 Civil Grand Jury report entitled "FOSTER CARE, RANSITIONAL AGED YOUTH VOCATIONAL TRAINING."

RESPONSES

<u>Findings</u>: The District agrees with the findings of the report as they pertain to the District.

Recommendations:

Recommendation 6.5. LAUSD should evaluate the construction skills training at the Los Angeles County Probation Department's Challenger Camp in Lancaster to determine if similar training could be offered at Alternative Education and Work Centers (AEW) locations that do not have easy access to skills centers.

Response: The recommendation will not be implemented because it is not warranted due to the District already providing similar training at multiple locations. The LAUSD Division of Adult and Career Education offers construction skills training as well as vocational training in fourteen (14) other career and technical education fields. Some of the AEWC sites are located on the main campuses where these trainings are offered. Other AEWC sites are generally located within two to four miles of the nearest campus where the vocational classes are offered, making the trainings accessible to all.

Recommendation 6.6. LAUSD should expand the AEWC programs to include more students, teachers and locations.

Response: The recommendation has not yet been implemented but will be implemented in the future. In recent years, the District has suffered severe budget cuts. The AEWC program was no exception, and the constraints resulted in decreased teaching staff. However, all twenty-six (26) AEWC sites remained open and operational. Despite reduced staffing at the sites, we continue to

The Honorable Charlaine Olmedo Page Two April 14, 2014

serve the needs of the District's dropout population. As the program's revenue continues to increase, we will continue to add teaching staff to those existing sites with increased student enrollment. We will also work toward opening new locations in communities of greatest need.

Thank you for providing us with an opportunity to comment on the report.

Sincerely,

Donna Brashear

Executive Director

Dona Lashear



CITY OF INGLEWOOD

OFFICE OF THE CITY MANAGER



ARTIE FIELDS
CITY MANAGER

April 1, 2014

Presiding Judge Los Angeles County Superior Court Clara Shortridge Foltz Criminal Justice Center 210 West Temple Street, Eleventh Floor, Room 11-506 Los Angeles, CA 90012

Your Honor,

The information below represents the responses for the City of Inglewood to the 2012-2013 Civil Grand Jury Final Report's recommendations. The response was delayed due a recent number of retirees who were instrumental in preparing this report.

RESPONSES

- Rec. 1. Cities should adopt financial planning, revenue and expenditure policies to guide city officials to develop sustainable, balanced budgets.
- Res. 1. The City agrees with the recommendation. The City's Financial Policies, policy #3 states that, "It is the policy of the City of Inglewood to fund current expenditures for operating budgets with current revenues."
- Rec. 2. Cities should develop a balanced budget and commit to operate within the budget constraints.
- Res. 2. The City agrees with the recommendation. The City's Financial Policies, policy #3 states that, "It is the policy of the City of Inglewood to fund current expenditures for operating budgets with current revenues."
- Rec. 3. Cities should commit to not using one-time revenues to fund recurring or on-going expenditures.
- Res. 3. The City agrees with the recommendation. The City's Financial Policies, policy #12 states that, "It shall be the policy of the City of Inglewood to not use one-time revenues for on-going expenditures."

- Rec. 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.
- Res. 4. The City agrees with the recommendation. The City's Financial Policies, policy #4 requires the City establish and maintain at least a reserve fund for the General Fund equal to 8% of the current year's expenditure appropriation and adequate operating reserves for all other funds. Prior to the recession, the method and practice of saving into reserves for a "rainy day" for future operations was practiced.
- Rec. 5. Cities should develop and adopt a strategic plan that articulates the mission, vision, core values, and priorities for the City.
- Res. 5. The City agrees with the recommendation. The City articulated its mission, vision and priorities in the budget documentation for FY 2013-2014 budget.
- Rec. 6. Cities should develop and report on performance measure 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.
- Res. 6. The City agrees with the recommendation. The City is in the beginning stages of implementing processes for reporting performance measures to evaluate the outcomes and progress of the cities operating departments.
- Rec. 7. City Councils should develop specific annual goal for the City's executives.
- Res. 7. The City agrees with the recommendation, but presently maintains its current system which consists of the City Council providing constant feedback and direction to the City Manager while setting goals and monitoring progress as a part of its overall ongoing oversight responsibility of the City Manager.
- Rec. 8. Cities should formally establish an audit committee making it directly responsible for the work of the independent auditor.
- Res. 8. The City agrees with the recommendation but it has not been implemented. The Finance Department is responsible for the work performed by the selected auditing firm and currently does not have an audit committee.
- Rec. 9. Cities that allow the auditor to provide non-audit services should ensure appropriate review and approval of those services.
- Res. 9. The City agrees with the recommendation. Article XXXIV, Section 1, of the City's Charter calls for Council to employ a public accountant or firm of public accountants to perform annual audits. An independent audit firm was used for the FY2012-2013 audit reports that were prepared and completed on time.

- Rec. 10. Cities should establish a policy requiring financial policies and procedures to be reviewed annually and updated at least once every three years.
- Res. 10. The recommendation was implemented on April 24, 2012. The City adopted a resolution which updated the internal control policies as part of the City's Standard Operating Procedures to address financial procedures and information technology.
- Rec. 11. Cities should review and update policies and procedures for reporting fraud, abuse and questionable practices including a practical mechanism, such as a fraud hotline, to permit the confidential, anonymous reporting of concerns.
- Res. 11. The recommendation was implemented on August 14, 2012. The City adopted a resolution implementing the "Ethical Standards and Conflict of Interest" and the "Fraud in the Workplace Policy/Procedures."
- Rec. 12. Cities should periodically review and update internal control productive over financial management.
- Res. 12. The City agrees with the recommendation. A Report of the City's internal controls over financial reporting and on compliance and other matters based on the audit of financial records are performed annually.
- Rec. 13. Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor.
- Res. 13. The City periodically engages in a full-scale competitive process with respect to the engagement of its audit firm.

In the event that additional information is needed, please contact Yakema Decatur, Senior Administrative Assistant, at 310-412-5282 or email her at ydecatur@cityofinglewood.org.

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ARTIE FIELDS

Inglewood City Manager

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competitive selection independent auditor every 5 yrs		require financial procedures annual review & 3yr update	if auditor provides non-audit services ensure review	select the auditor through a competitive process	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	establish an audit committee for independent auditor	develop and report on performance measures	adopt a strategic plan	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	RECOMMENDATIONS SUMMARY FOR THE CITIES
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internal control procedures for financial management	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	accounting pol and proc define duties of employees	select the auditor through a competitive process	establish an audit committee for independent auditor	octablish as audit committee for independent auditor	publish CAFR on city's website	city councils conduct annual evaluations of executive	develop specific annual goals for the city's executive	develop and report on performance measures	adopt a strategic plan	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	if auditor provides non-audit services ensure review	establish an audit committee for independent auditor	develop and report on performance measures	adopt a strategic plan	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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competitive selection independent auditor every 5 vrs	require financial procedures annual review & 3yr update	if auditor provides non-audit services ensure review	adopt a strategic plan	liave a failty day faile	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	if auditor provides non-audit services ensure review	establish an audit committee for independent auditor	city councils conduct annual evaluations of executive	develop and report on performance measures	adopt a strategic plan	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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competitive selection independent auditor every 5 yrs	select the auditor through a competitive process	develop and report on performance measures	adopt a strategic plan	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	if auditor provides non-audit services ensure review	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	establish an audit committee for independent auditor	city councils conduct annual evaluations of executive	develop specific annual goals for the city's executive	develop and report on performance measures	adopt a strategic plan	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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			Santa Clarita									Sall Maillo	O S					Agency Delivery Addresses	2012-20
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competitive selection independent auditor every 5 yrs	require financial procedures annual review & 3yr update	establish an audit committee for independent auditor	develop and report on performance measures	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	select the auditor through a competitive process	establish an audit committee for independent auditor	develop specific annual goals for the city's executive	develop and report on performance measures	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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					Springs	Santa Fe					Agency Delivery Addresses	2012-20			
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competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	if auditor provides non-audit services ensure review	select the auditor through a competitive process	establish an audit committee for independent auditor	develop and report on performance measures	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES # In the second state of the second state of the second s			
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competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	accounting pol and proc define duties of employees	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	accounting pol and proc define duties of employees	if auditor provides non-audit services ensure review	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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competitive selection independent auditor every 5 yrs	internal control procedures for financial management	establish an audit committee for independent auditor	develop specific annual goals for the city's executive	develop and report on performance measures	adopt a strategic plan	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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				South Pasadena									South Gate					Agency Delivery Addresses	2012-2
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competitive selection independent auditor every 5 yrs	require financial procedures annual review & 3yr update	establish an audit committee for independent auditor	develop specific annual goals for the city's executive	develop and report on performance measures	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	require financial procedures annual review & 3yr update	accounting pol and proc define duties of employees	if auditor provides non-audit services ensure review	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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		Vernon					Torrance						Temple City				Agency Delivery Addresses	2012-20
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competitive selection independent auditor every 5 yrs	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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					West Covina									Walnut				Agency Delivery Addresses	2012-20
		Management	Financial			Governance Practices		i iscai i leaicii	Fiscal Boolth			Management	7.		Fiscal Fredicti	Fiscal Health		Recommendation Topic	13 RECOMMEN
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competitive selection independent auditor every 5 yrs	policies and procs for anonymously reporting fraud	require financial procedures annual review & 3yr update	accounting pol and proc define duties of employees	select the auditor through a competitive process	establish an audit committee for independent auditor	develop and report on performance measures	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	require financial procedures annual review & 3yr update	select the auditor through a competitive process	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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competitive selection independent auditor every 5 vrs	accounting pol and proc define duties of employees	select the auditor through a competitive process	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	competitive selection independent auditor every 5 yrs	establish an audit committee for independent auditor	have a rainy day fund	not use one time revenues for on-going expenses	commit to operate in budget constraints	adopt financial planning for balanced budgets	Brief 3 to 4 Keyword Description of Recommendation Responses	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES
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ANALYSIS OF CITIES' RESPONSES *

FISCAL HEALTH

FH-1		opt financial planni cials to develop su	ANNOUNCE OF COMMENCE OF STREET, SAN		icies
		87 OF 88 CITI	ES RESPONDED)	
		TO BE	WILL NOT	NON-	FURTHER
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY
2	59	20	2	3	1
2%	68%	23%	2%	3%	1%

FH-2	Cities should dev	velop a balanced b traints.	udget and comm	nit to operate wi	thin									
87 OF 88 CITIES RESPONDED														
		TO BE	WILL NOT	NON-	FURTHER									
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY									
0	71	13	1	2	0									
0%	82%	15%	1%	2%	0%									

FH-3	Cities should cor ongoing expendi	mmit to not using of tures.	one-time revenu	es to fund recur	ring or
		87 OF 88 CITI	ES RESPONDED		
		TO BE	WILL NOT	NON-	FURTHER
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY
0	62	13	8	4	0
0%	71%	15%	9%	5%	0%

FH-4	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.								
	87 OF 88 CITIES RESPONDED								
		TO BE	WILL NOT	NON-	FURTHER				
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY				
0	70	13	0	4	0				
0%	80%	15%	0%	5%	0%				

^{*} 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.							
26 OF 27 CITIES RESPONDED							
		TO BE	WILL NOT	NON-	FURTHER		
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY		
0	12	6	1	3	4		
0%	46%	23%	4%	12%	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.

	36 OF 36 CITIES RESPONDED									
		TO BE	WILL NOT	NON-	FURTHER					
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	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.

	14 OF 15 CITIES RESPONDED								
		ТО ВЕ	WILL NOT	NON-	FURTHER				
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY				
1	10	1	1	1	0				
7%	71%	7%	7%	7%	0%				

GP-4 City councils should conduct meaningful evaluations of the city's executive at least annually.

11 OF 11 CITIES RESPONDED								
		TO BE	WILL NOT	NON-	FURTHER			
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY			
0	7	2	1	1	0			
0%	64%	18%	9%	9%	0%			

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

^{*}all percentages are approximate due to rounding

ANALYSIS OF CITIES' RESPONSES *

FINANCIAL MANAGEMENT

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

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

FM-3 Cities that allow the auditor to provide non-audit services should ensure appropriate review and approval of those services.								
23 OF 25 CITIES RESPONDED								
		TO BE	WILL NOT	NON-	FURTHER			
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY			
2	13	4	3	0	1			
9%	57% 17% 13% 0% 4%							

FM-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.							
18 OF 18 CITES RESPONDED								
PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON- RESPONSIVE	FURTHER STUDY			
0 0%	0 10 7 1 0 0							

^{*} all percentages are approximate due to rounding

ANALYSIS OF CITIES' RESPONSES *

FINANCIAL MANAGEMENT

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

FM-6	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.							
	35 OF 35 CITIES RESPONDED							
		TO BE	WILL NOT	NON-	FURTHER			
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY			
0	0 14 14 2 1 4							
0%	40%	40%	6%	3%	11%			

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

FM-8 Cities should undertake a full-scale competitive process every 5 years for the selection of an independent external auditor. 86 OF 88 CITIES RESPONDED				
IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY
64	14	3	1	3
74%	16%	3%	1%	3%
	IMPLEMENTED 64	86 OF 88 CITI TO BE IMPLEMENTED IMPLEMENTED 64 14	For the selection of an independent external audito 86 OF 88 CITIES RESPONDED TO BE WILL NOT IMPLEMENTED IMPLEMENT 64 14 3	for the selection of an independent external auditor. 86 OF 88 CITIES RESPONDED

^{*} all percentages are approximate due to rounding