



County of Los Angeles CIVIL GRAND JURY

CLARA SHORTRIDGE FOLTZ CRIMINAL JUSTICE CENTER
210 WEST TEMPLE STREET • ELEVENTH FLOOR • ROOM 11-506 • LOS ANGELES, CALIFORNIA 90012
TELEPHONE (213) 893-1047 • FAX (213) 229-2595
<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,

A handwritten signature in cursive script, appearing to read "Nancy Coleman".

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

A handwritten signature in cursive script, appearing to read "Paulette B. Lang".

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

| 2012-2013 COUNTY AND CITY AGENCIES' RESPONSES | | | | | | | | | | | | | | | |
|---|-----------------|---------------------------|-----------------------------|--|--------------|-------------|----------------|--------------------|-------------|--------------------|---------------------|----------------------|--------------|-----------------------------|--|
| Doc No. | TITLE OF REPORT | Agency Delivery Addresses | Recommendation ^s | 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 | | | | | | | | | | | | | | | |
| 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 | | | |
| | | | 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 | |

| 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 | | | | | | | | | |
| 4 | Foster Care: DCFS Hot Line | DCFS Headquarters on Shatto in Los Angeles | 3.3 | CIO should have joint task force for data entry | X | | | X | | | | | | | | |
| | | | 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 | | | | | | | | | |

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

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| INVESTIGATIVE COMMITTEES | | | | | | | | | | | | | | | |
| 7 | Board of Supervisors | Office 1st Supervisorial District | 7.2 | Continue to keep workers' computers upgraded | | | | | | | | | | | |
| | | | 7.3 | Reps of each meet to share information | | | X | | | | | | | | |
| | | | 7.1 | Parrot web form contents on submission | | | X | | | | | | | | |
| | | Office 2nd Supervisorial District | 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 | | | | | | | |

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| INVESTIGATIVE COMMITTEES | | | | | | | | | | | | | | | |
| 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 Warkins | 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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| STANDING COMMITTEES | | | | | | | | | | | | | | | | | |
| 15 | Adult Detention Committee | L.A. County Sheriff | Board of Supervisors District Attorney | 15.1 | Monitor additional costs of AB 109 realignment | X | | | | | | | | | | | |
| | | | | 15.4 | Replace Men's Central with state of art facility | | | | | | | X | | | | | |
| | | | | 15.2 | Identify additional alternatives to incarceration | X | | | | | | | | | | | |
| | | | | 15.3 | Additional mental health training for deputies | X | | | | | | | | | | | |
| | | | | 15.5 | Upgrade Court House surveillance systems | 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 | |
| | | | | 15.11 | Mental Health-more mental health training | X | | | | | | | | X | | | |
| | | | | 15.12 | San Fernando-improve surveillance equip, paint cells | X | | | | | | | | | | X | |
| | | | | 15.13 | Santa Clarita-upgrade and install surveillance | X | | | | | | | | | | X | |

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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 | | | | | | | | | | | | | | | | | | | | | |
| | | | 15.10 | Hollywood-clean more often and repair flooring | | | | | | | | | | | | | | | | | | | | | | |
| 16 | Juvenile Detention Committee | Department of Probation | 16.1 | Expand Advanced Path Academy credit recovery | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.2 | Provide Vocational/Occupational training at all Camps | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.3 | More rigorous assignment of Juveniles to Camps | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.4 | Medical/educational needs available at assigned camp | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.5 | Juveniles who attempt suicide assigned to psychiatric | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.7 | Reduce staff on long term disabilities | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.8 | Increase cameras to help investigate injury claims | X | | | | | | | | | | | | | | | | | | | | | |
| | | | 16.9 | Increase self defense and injury prevention training | X | | | | | | | | | | | | | | | | | | | | | |
| 16.6 | Implement innovative reading programs | LACOE | X | | | | | | | | | | | | | | | | | | | | | | | |

| THIS DEPARTMENT FAILED TO RESPOND | | | | | | | | | | | | | | | | |
|--|-----------------|---------------------------|-----------------|--|-------|--------------|-------------|----------------|--------------------|-------------|--------------------|---------------------|----------------------|--------------|-----------------------------|--|
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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 | | | | | | | | | | | | |



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

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

MICHELLE KING
SR. DEPUTY SUPERINTENDENT
SCHOOL OPERATIONS

DONNA BRASHEAR
EXECUTIVE DIRECTOR

ANDRES AMEIGEIRAS
ADMINISTRATOR

April 14, 2014

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, TRANSITIONAL AGED YOUTH VOCATIONAL TRAINING."

RESPONSES

Findings: 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 AEW sites are located on the main campuses where these trainings are offered. Other AEW 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 AEW 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 AEW program was no exception, and the constraints resulted in decreased teaching staff. However, all twenty-six (26) AEW sites remained open and operational. Despite reduced staffing at the sites, we continue to

The Honorable Charlaine Olmedo
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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,

A handwritten signature in cursive script that reads "Donna Brashear".

Donna Brashear
Executive Director



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.

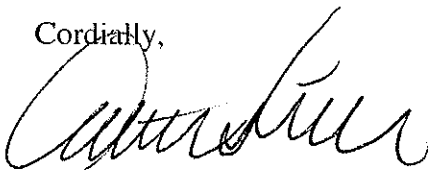
Res. 12. The City agrees with the recommendation. A Report of the City's internal controls over financial reporting and on compliance and other matters based on the audit of financial records are performed annually.

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.

Cordially,



ARTIE FIELDS
Inglewood City Manager

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 | |
|---------------|---|---|----------------------|------------------|--|---------|-------------|-------------------|--------------------|----------------|---------------|-------------------|--|
| 1 | | 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 | | | | | |
| | | | | 5 | require financial procedures annual review & 3yr update | | | | X | | | | |
| | | | | 8 | competitive selection independent auditor every 5 yrs | | X | | | | | | |
| 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 | | | | | | | | |
| 2 | | Alhambra | 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 | | | | | | |

| 2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES | | | | | | | | | | | | |
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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 | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | | X | | | |
| | | | 3 | if auditor provides non-audit services ensure review | | X | | | | | | |
| Financial Management | 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 | | | | | | | | |
| | 1 | adopt financial planning for balanced budgets | | | | | X | | | | | |
| 4 | Artesia | Fiscal Health | 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 | | | | |
| | | | 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 | | |
| 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 | | | | |
| | | | 3 | if auditor provides non-audit services ensure review | | | | X | | | |
| Governance Practices | 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 | | | | | | |
| | 1 | adopt financial planning for balanced budgets | | X | | | | | | | |
| Fiscal Health | 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 | | | | | |
| | 1 | adopt a strategic plan | | | | | | X | | | |
| Governance Practices | 2 | develop and report on performance measures | | | | | | 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 | | | | | | | |
| Financial Management | 8 | competitive selection independent auditor every 5 yrs | | X | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| 6 | Azusa | Financial Management | 1 | adopt a strategic plan | | | | | X | | |
| | | | 2 | develop and report on performance measures | | | | | 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 | | | | | |

| 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 | |
| 7 | Baldwin Park | Fiscal Health | 1 | adopt financial planning for balanced budgets | | | | | | | | |
| | | | 2 | commit to operate in budget constraints | | | | | | | | |
| | | | 3 | not use one time revenues for on-going expenses | | | | | | | | |
| | | | 4 | have a rainy day fund | | | | | | | | |
| | | Governance Practices Financial Management | 1 | adopt a strategic plan | | | | | | | | |
| | | | 3 | if auditor provides non-audit services ensure review | | | | | | | | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | | | | | |
| Fiscal Health | 2 | commit to operate in budget constraints | | | | | | | | | | |
| | 3 | not use one time revenues for on-going expenses | | | | | | | | | | |
| | 4 | have a rainy day fund | | | | | | | | | | |
| | 1 | adopt a strategic plan | | | | | | | | | | |
| Governance Practices Financial Management | 2 | develop and report on performance measures | | | | | | | | | | |
| | 1 | establish an audit committee for independent auditor | | | | | | | | | | |
| | 7 | internal control procedures for financial management | | | | | | | | | | |
| | 8 | competitive selection independent auditor every 5 yrs | | | | | | | | | | |

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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 | |
|----------------------|---------------------------|---|------------------|--|---------|-------------|-------------------|--------------------|----------------|---------------|-------------------|--|
| 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 | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | | | 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 | | | | | | |
| | 1 | adopt financial planning for balanced budgets | | | | | | X | | | | |
| | 2 | commit to operate in budget constraints | | | | X | | | | | | |
| Fiscal Health | 3 | not use one time revenues for on-going expenses | | | | X | | | | | | |
| | 4 | have a rainy day fund | | | | X | | | | | | |
| | 1 | establish an audit committee for independent auditor | | | | | | X | | | | |
| | 2 | select the auditor through a competitive process | | | | X | | | | | | |
| 10 | Bellflower | Financial Management | 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 | | | | |

| 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 | |
| 11 | 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 | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | X | | | | | |
| Fiscal Health | 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 | | | | | | |
| 1 | | establish an audit committee for independent auditor | | | | X | | | | | | |
| 12 | Bradbury | Financial Management | 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 | |
| 13 | 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 | | | | | | |
| | | 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 | | | | |
| 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 | | | | | | |
| 14 | Calabasas | 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 | | |
| 15 | 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 | | | | | | |
| | | 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 | | | | | X | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | X | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | X | | | | | | |
| 16 | Cerritos | Fiscal Health | 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 | | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | X | | | | | | |
| 16 | Cerritos | Financial Management | 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 | | | | | | | |
| 17 | Claremont | Fiscal Health | 1 | adopt financial planning for balanced budgets | | | | | | | |
| | | | 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 | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | X | | | | | |
| Fiscal Health | 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 | | | | | | | |
| | 2 | develop and report on performance measures | | | | | | X | | | |
| 18 | Commerce | Governance Practices | 3 | if auditor provides non-audit services ensure review | X | | | | | | |
| | | | 4 | acctng policy and procedures define duties of employees | | 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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|--|---------------------------|---|------------------|--|---------|-------------|-------------------|--------------------|----------------|---------------|-------------------|--|
| 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 | |
| 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 | | | | | |
| | 1 | adopt financial planning for balanced budgets | | | X | | | | | | | |
| | 2 | commit to operate in budget constraints | | | X | | | | | | | |
| 20 | Covina | Fiscal Health | 3 | not use one time revenues for on-going expenses | | | | X | | | | |
| | | | 4 | have a rainy day fund | | 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 | |
| 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 | | | | | | |
| Fiscal Health | 6 | policies and procs for anonymously reporting fraud | | X | | | | | | | | |
| | 7 | internal control procedures for financial management | | | | X | | | | | | |
| | 1 | adopt financial planning for balanced budgets | | X | | | | | | | | |
| | 2 | commit to operate in budget constraints | | X | | | | | | | | |
| Financial Management | 3 | not use one time revenues for on-going expenses | | X | | | | | | | | |
| | 4 | have a rainy day fund | | X | | | | | | | | |
| 22 | Culver City | | 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 | |
| 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 | | | | | 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 | | | | | |
| | | 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 | | | | | | | |
| 24 | Downey | Governance Practices | 3 | develop specific annual goals for the city's executive | | | | | X | | | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | X | | | | | |

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| 25 | 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 | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | X | | | | |
| | | | 2 | commit to operate in budget constraints | | | X | | | | | |
| Fiscal Health | 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 | | | | | |
| | | 1 | establish an audit committee for independent auditor | | | X | | | | | | |
| 26 | El Monte | 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 | | | | 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 | |
| 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 | | | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | | | X | | |
| | | | 2 | commit to operate in budget constraints | | | | X | | | | |
| Fiscal Health | 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 | | | | |
| | | 1 | establish an audit committee for independent auditor | | | | | | X | | | |
| 28 | Gardena | Financial Management | 8 | competitive selection independent auditor every 5 yrs | | | X | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | X | | | | | |
| | | Fiscal Health | 2 | commit to operate in budget constraints | | | | X | | | | |
| | | | 3 | not use one time revenues for on-going expenses | | | | | X | | | |
| 29 | Glendale | Fiscal Health | 4 | have a rainy day fund | | | X | | | | | |
| | | | 3 | if auditor provides non-audit services ensure review | | | X | | | | | |
| | | Financial Management | 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 | |
| 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 | | |
| 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 | | | X | | | | |
| 31 | Hawaiian Gardens | Fiscal Health | 4 | have a rainy day fund | | X | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | X | | | | | |
| | | Financial Management | 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 | | | | | | |

| 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 | |
| 32 | Hawthorne | Fiscal Health | 1 | adopt financial planning for balanced budgets | | | | | | | | |
| | | | 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 | 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 | | | | |
| 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 | | | | | | |
| 33 | Hermosa Beach | 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 | | | | | | | | |

| 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 | | | | | | | |
| | | | 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 | | | | |
| 35 | Huntington Park | 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 | | | | | | | |

| 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 | |
| 35 | Huntington Park | Governance Practices | 1 | adopt a strategic plan | | X | | | | | | |
| | | | 2 | develop and report on performance measures | | | | X | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | | | X | | |
| | | | 3 | if auditor provides non-audit services ensure review | | | | | | | X | |
| | | Financial Management | 6 | policies and procs for anonymously reporting fraud | | | | | | | | X |
| | | | 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 |
| Fiscal Health | 3 | not use one time revenues for on-going expenses | | | | | | | | X | | |
| | 4 | have a rainy day fund | | | | | | | | X | | |
| | 1 | adopt a strategic plan | | | | | | | | X | | |
| | 2 | develop and report on performance measures | | | | | | | | X | | |
| 36 | Industry | Governance Practices | 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 |
| | | | 1 | establish an audit committee for independent auditor | | | | | | | | X |
| | | | 2 | select the auditor through a competitive process | | | | | | | | X |
| 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 | | |
| | 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 | |
| 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 | | | | | | | | | | | |

| 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 |
| 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 | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | X | | | | | |
| Fiscal Health | 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 | | | | | | | |
| | 1 | adopt a strategic plan | | | | | | X | | | |
| 40 | La Habra Heights | Governance Practices | 2 | develop and report on performance measures | | | X | | | | |
| | | | 5 | require financial procedures annual review & 3yr update | | | 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 | |
| 41 | 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 | | | | |
| 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 | | | | | | |
| 42 | La Puente | Financial Management | 4 | have a rainy day fund | | | X | | | | | |
| | | | 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 | |
| 43 | 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 | | | | | |
| 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 | | | | | |
| 44 | Lakewood | 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 | | | | | |

| 2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES | | Brief 3 to 4 Keyword Description of Recommendation Responses | | PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON RESPONSIVE | FURTHER STUDY | FAILED TO RESPOND | |
|--|---------------------------|--|------------------|---|-------------|-------------------|--------------------|----------------|---------------|-------------------|--|
| City No. | Agency Delivery Addresses | Recommendation Topic | Recommendation # | | | | | | | | |
| 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 | | | | | |
| 46 | 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 | | | | | |
| | 3 | if auditor provides non-audit services ensure review | | | | | X | | | | |
| Financial Management | 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 | |
| 47 | 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 | | | | | | |
| | | | 4 | accounting policy and proc. define duties of employees | | | X | | | | | |
| | | | 5 | require financial procedures annual review & 3yr update | | X | | | | | | |
| Financial Management | 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 | | | | | | | | | | |
| | 1 | adopt financial planning for balanced budgets | | X | | | | | | | | |
| 48 | Long Beach | Fiscal Health | 2 | commit to operate in budget constraints | | X | | | | | | |
| | | | 3 | not use one time revenues for on-going expenses | | X | | | | | | |
| | | Financial Management | 4 | have a rainy day fund | | 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 | |
| 49 | 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 | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | X | | | | | | |
| | | | 2 | commit to operate in budget constraints | | X | | | | | | |
| 50 | Lynwood | Fiscal Health | 3 | not use one time revenues for on-going expenses | | X | | | | | | |
| | | | 4 | have a rainy day fund | | X | | | | | | |
| | | | 6 | policies and procs for anonymously reporting fraud | | | | | | | X | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | | X | | | | |
| | | Financial Management | 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 | | | | | | |
| 51 | Malibu | Fiscal Health | 1 | adopt a strategic plan | | X | | | | | | |
| | | | 2 | develop and report on performance measures | | X | | | | | | |
| | | | 3 | select the auditor through a competitive process | | X | | | | | | |
| | | | 4 | competitive selection independent auditor every 5 yrs | | X | | | | | | |
| | | Governance Practices | 1 | adopt a strategic plan | | X | | | | | | |
| | | | 2 | develop and report on performance measures | | X | | | | | | |
| | | | 3 | select the auditor through a competitive process | | X | | | | | | |
| | | | 4 | competitive selection independent auditor every 5 yrs | | X | | | | | | |
| Financial Management | 1 | adopt a strategic plan | | X | | | | | | | | |
| | 2 | develop and report on performance measures | | X | | | | | | | | |
| | 3 | select the auditor through a competitive process | | X | | | | | | | | |
| | 4 | 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 | |
|---------------|-----------------|---|----------------------|------------------|--|---------|-------------|-------------------|--------------------|----------------|---------------|-------------------|--|
| 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 | | |
| 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 | | | | | |
| 53 | Maywood | | Governance Practices | 4 | have a rainy day fund | | | | | X | | | |
| | | | | 4 | city councils conduct annual evaluations of executive | | X | | | | | | |
| | | | Financial Management | 5 | publish CAFR on city's website | | | | | X | | | |
| | | | | 1 | establish an audit committee for independent auditor | | | | | | 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 | | | | |
| 54 | Monrovia | Fiscal Health | 1 | | X | | | | | | | | | |
| | | | 2 | | X | | | | | | | | | |
| | | | 3 | | X | | | | | | | | | |
| | | | 4 | | X | | | | | | | | | |
| | | Financial Management | 1 | X | | | | | | | | | | |
| | | | 3 | | | X | | | | | | | | |
| | | | 8 | | | X | | | | | | | | |
| | | | 1 | | | X | | | | | | | | |
| Fiscal Health | 2 | | X | | | | | | | | | | | |
| | 3 | | | | X | | | | | | | | | |
| | 4 | | X | | | | | | | | | | | |
| | 2 | | | | | X | | | | | | | | |
| Governance Practices | 2 | | | | X | | | | | | | | | |
| | 3 | | X | | | | | | | | | | | |
| | 6 | | | X | | | | | | | | | | |
| | 7 | | | X | | | | | | | | | | |
| Financial Management | 7 | | | | X | | | | | | | | | |
| | 8 | | X | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 55 | Montebello | | | | | | | | | | | | | |

| 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 | |
| 56 | 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 | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | | X | | | |
| | | | 2 | commit to operate in budget constraints | | | | X | | | | |
| Fiscal Health | 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 | | | | | |
| | | 1 | establish an audit committee for independent auditor | | | | | | X | | | |
| 57 | Norwalk | 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 | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| 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 | | |
| 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 | | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | | X | | | | |
| | | | 2 | commit to operate in budget constraints | | | | | X | | | | |
| Fiscal Health | 3 | not use one time revenues for on-going expenses | | | | | | X | | | | | |
| | 4 | have a rainy day fund | | | | | | X | | | | | |
| | 1 | adopt a strategic plan | | | | | | | X | | | | |
| | 3 | develop specific annual goals for the city's executive | | | | | X | | | | | | |
| 59 | Palos Verdes Estates | Governance Practices | 4 | city councils conduct annual evaluations of executive | | X | | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | X | | | X | | | | |
| | | | 2 | select the auditor through a competitive process | | X | | | | | | | |
| | | | 6 | policies and pros for anonymously reporting fraud | | | | | 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 | |
| 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 | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | X | | | | | | |
| | | | 3 | if auditor provides non-audit services ensure review | | X | | | | | | |
| Financial Management | 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 | | | | | | |
| 61 | Pasadena | Fiscal Health | 4 | have a rainy day fund | | X | | | | | | |
| | | | 5 | require financial procedures annual review & 3yr update | | X | | | | | | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | | X | | | | |
| | | | 5 | require financial procedures annual review & 3yr update | | | | X | | | | |
| 61 | Pasadena | 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 | |
| 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 | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | X | | | | | |
| | | Financial Management | 8 | competitive selection independent auditor every 5 yrs | | | X | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | X | | | | | |
| 63 | Pomona | Fiscal Health | 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 | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | | X | | | |
| 63 | Pomona | 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 | |
| 64 | 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 | | | | | | |
| 65 | 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 | | | | | | |

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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 | |
|---------------|---------------------------|---|------------------------|--|---------|-------------|-------------------|--------------------|----------------|---------------|-------------------|--|
| 66 | 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 | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | X | | | | |
| | | Financial Management | 3 | if auditor provides non-audit services ensure review | | | | | X | | | |
| | | | 6 | policies and pros for anonymously reporting fraud | | | | X | | | | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | | | X | | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | X | | | | |
| Fiscal Health | 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 | | 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 | | |
| 67 | Rolling Hills Estates | Financial Management | 1 | adopt a strategic plan | | | | | | 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 | |

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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 | | |
| 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 | | | | | | |
| 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 | | | | | | | | |
| 69 | San Dimas | 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 | | | | | |

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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 | |
| 70 | 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 | | | | | | |
| | | | 4 | city councils conduct annual evaluations of executive | | | | | 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 | | | | | | | |
| 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 | | | | | | |
| 71 | San Gabriel | 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 | |
| 72 | 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 | | | | | | |
| 73 | Santa Clarita | Fiscal Health | 6 | policies and procs for anonymously reporting fraud | | | X | | | | | |
| | | | 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 | | | | | | |
| 73 | Santa Clarita | Governance Practices | 3 | not use one time revenues for on-going expenses | | X | | | | | | |
| | | | 4 | have a rainy day fund | | X | | | | | | |
| | | | 2 | develop and report on performance measures | | X | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | X | | | | | |
| 73 | Santa Clarita | Financial Management | 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 | |
| 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 | | | | | | |
| | | | 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 | | | | | |
| Financial Management | 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 | | | | | |
| Fiscal Health | 6 | policies and procs for anonymously reporting fraud | | X | | | | | | | |
| | 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 | | | | | | | |
| 76 | Sierra Madre | Fiscal Health | 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 | | | | | |

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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 | |
| 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 | | | X |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | X | | | | | | | |
| | | | 2 | commit to operate in budget constraints | | X | | | | | | |
| Fiscal Health | 3 | not use one time revenues for on-going expenses | | X | | | | | | | | |
| | 4 | have a rainy day fund | | X | | | | | | | | |
| | 1 | adopt a strategic plan | | X | | | | | | | | |
| | 2 | develop and report on performance measures | | X | | | | | | | | |
| 78 | South El Monte | Governance Practices | 3 | develop specific annual goals for the city's executive | | X | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | X | | | | | |
| | | Financial Management | 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 |
| 79 | 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 | | | |
| 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 | | | | | | |
| 80 | South Pasadena | Governance Practices | 4 | have a rainy day fund | | X | | | | | |
| | | | 2 | develop and report on performance measures | | X | | | | | |
| | | | 3 | develop specific annual goals for the city's executive | | X | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | X | | | |
| | | 5 | require financial procedures annual review & 3yr update | | | X | | | | | |
| Financial Management | 8 | competitive selection independent auditor every 5 yrs | | | | | X | | | | |

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| | | | | 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 | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | X | | | | | |
| 82 | Torrance | Fiscal Health | 2 | commit to operate in budget constraints | | X | | | | | |
| | | | 3 | not use one time revenues for on-going expenses | | X | | | | | |
| | | Financial Management | 4 | have a rainy day fund | | X | | | | | |
| | | | 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 | | | | | |
| | | Financial Management | 3 | not use one time revenues for on-going expenses | | X | | | | | |
| | | | 4 | have a rainy day fund | | | 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 |
| 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 | | | | | |
| | | | 1 | adopt financial planning for balanced budgets | | X | | | | | |
| Fiscal Health | 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 | | | | | | | |
| | 2 | develop and report on performance measures | | X | | | | | | | |
| 85 | West Covina | Governance Practices | 1 | establish an audit committee for independent auditor | | | | X | | | |
| | | | 2 | select the auditor through a competitive process | | | | X | | | |
| | | 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 | | | | | |

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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 | |
| 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 | | |
| | | | 1 | adopt financial planning for balanced budgets | | | | X | | | | |
| | | | 2 | commit to operate in budget constraints | | | | X | | | | |
| 87 | Westlake Village | Fiscal Health | 3 | not use one time revenues for on-going expenses | | X | | | | | | |
| | | | 4 | have a rainy day fund | | X | | | | | | |
| | | | 1 | establish an audit committee for independent auditor | | | | X | | | | |
| | | | 8 | competitive selection independent auditor every 5 yrs | | | | X | | | | |
| 88 | 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. | | | | | |
|---|------------------|-------------------|--------------------|----------------|----------------|
| 87 OF 88 CITIES RESPONDED | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 2 2% | 59 68% | 20 23% | 2 2% | 3 3% | 1 1% |

| FH-2 Cities should develop a balanced budget and commit to operate within the budget constraints. | | | | | |
|---|------------------|-------------------|--------------------|----------------|----------------|
| 87 OF 88 CITIES RESPONDED | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 0 0% | 71 82% | 13 15% | 1 1% | 2 2% | 0 0% |

| FH-3 Cities should commit to not using one-time revenues to fund recurring or ongoing expenditures. | | | | | |
|---|------------------|-------------------|--------------------|----------------|----------------|
| 87 OF 88 CITIES RESPONDED | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 0 0% | 62 71% | 13 15% | 8 9% | 4 5% | 0 0% |

| 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 | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 0 0% | 70 80% | 13 15% | 0 0% | 4 5% | 0 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 | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON- RESPONSIVE | FURTHER STUDY |
| 0 0% | 12 46% | 6 23% | 1 4% | 3 12% | 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. | | | | | |
| 36 OF 36 CITIES RESPONDED | | | | | |
| 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. | | | | | |
| 14 OF 15 CITIES RESPONDED | | | | | |
| 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. | | | | | |
| 11 OF 11 CITIES RESPONDED | | | | | |
| 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. | | | | | |
| 3 OF 3 CITIES RESPONDED | | | | | |
| 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. | | | | | |
|---|------------------|-------------------|--------------------|----------------|----------------|
| 57 OF 57 CITIES RESPONDED | | | | | |
| 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. | | | | | |
|--|------------------|-------------------|--------------------|----------------|----------------|
| 18 OF 18 CITIES RESPONDED | | | | | |
| 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. | | | | | |
|---|------------------|-------------------|--------------------|----------------|----------------|
| 23 OF 25 CITIES RESPONDED | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 2 9% | 13 57% | 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. | | | | | |
|--|------------------|-------------------|--------------------|----------------|----------------|
| 18 OF 18 CITES RESPONDED | | | | | |
| 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. | | | | | |
|--|------------------|-------------------|--------------------|----------------|----------------|
| 41 OF 41 CITIES RESPONDED | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 1 2% | 18 44% | 16 39% | 4 10% | 0 0% | 2 5% |

| 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 | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 0 0% | 14 40% | 14 40% | 2 6% | 1 3% | 4 11% |

| FM-7 Cities should periodically review and update internal control procedures over financial management. | | | | | |
|--|-----------------|-------------------|--------------------|-----------------|-----------------|
| 8 OF 8 CITIES RESPONDED | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 0 0% | 2 25% | 3 38% | 0 0% | 2 25% | 1 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 | | | | | |
| PENDING | IMPLEMENTED | TO BE IMPLEMENTED | WILL NOT IMPLEMENT | NON-RESPONSIVE | FURTHER STUDY |
| 1 1% | 64 74% | 14 16% | 3 3% | 1 1% | 3 3% |

* all percentages are approximate due to rounding