

#### **County of Los Angeles CIVIL GRAND JURY**

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May 15, 2014

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

Dear Judge Wesley:

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

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

Respectfully Submitted,

Nancy Coleman, Chairperson, Continuity Committee

2013-2014 Los Angeles County Civil Grand Jury

Paulette B. Lang, Foreperson

2013-2014 Los Angeles County Civil Grand Jury



316 W. 2nd St., Stc 1000 Los Angeles, CA 90012 Tel 213,617,0600 Fax: 213,617,2226

May 7, 2014

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

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

Dear Presiding Judge Wesley:

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

#### Fiscal Health

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

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

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

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

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

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

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

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

#### Governance Practices

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

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

#### Financial Management Recommendations

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

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

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

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

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

Sincercly

Manuel Lozano

Mayor for the City of Baldwin Park

Robert Manuel Nacionalcs Tafoya

City Attorney

Sincerely,

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

	201	12-2013 COUNTY A	ND (	CITY AGENCIES' RESPONSES										È
Doc No.	TITLE OF REPORT	Agency Delivery Addresses	Recommendation s	Brief 3 to 4 Keyword Description of Recommendation Responses		AGREE	NTED	IMPLEMENT	T IMPLEMENT	ONSE	MODIFICATIONS	Y IMPLE	R STUDY NEEDED	GENCY RESPONSIBILITY
		INVESTIGA	TIV	/E COMMITTEES	AGREE	DO NOT	IMPLEMENTED	WILL IMI	WILL NOT	NO RESPONSE	WITH MC	PARTIAL	FURTHER	OTHER AGENCY
			1	Sheriff Dept must counter negative bias toward custody	x									
ŀ			2	Sheriff Dept must decide about MCJ	X			X					X	
			3	Sheriff Dept should keep time spent in custody to 2 yrs	X	,								
		LA County Sheriff's	4	Sheriff Dept increase training for custody leadership	X									
	Dual Track	Dept	5	Sheriff Dept-mentor & model proper behavior	X									
-	Dudi Truck		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				$\prod$		
		Department of Mental Health	6	Dept of Mental Health -training dept wide	x									
		Board of Supervisors	2	BOS should decide about MCJ									X	X

	201	12-2013 COUNTY A	ND (	CITY AGENCIES' RESPONSES										TE	]
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		INVESTIGA	ΤΙ\	/E COMMITTEES	AGREE	DO NOT	IMPLEN	WILL II	WILL NOT	NO RE	WITH N	PARTIA	FURTHER	NEED !	
	Child Barri		2.1	City of LA should regularly maintain Central Precinct.										X	:
2	Skid Row Jails	City of Los Angeles	2.2	City of LA should purchase Portland Loos.										X	
			2.3	City of LA should repair drinking fountain at Cen. Prec.										X	·
		Probation Department	3.1	Probation should hire only from Bands 1 & 2	X										
3	Probation	Trobación Baparement	3.2	Probation should keep camp/hall staff in dealing w/AB109			X					Ì			
		Chief Information Officer	3.3	CIO should have joint task force for data entry	x	•		X							]
			4.1	Create a separate info Hotline	X								X		
1			4.2	Create responses for Regional differences									X		
	_	DOEC Hardward and	4.3	Recognize and reward high performers	X			L					$\dashv$		
4	Foster Care: DCFS Hot	DCFS Headquarters on Shatto in Los	4.4	Reduce number of policies, procedures & practices	X			X						$\perp$	
-	Line	Angeles	4.5	Management to become more directly involved				X			X		$\Box$	$\perp$	
			4.6	Handle AWOL with separate phone line	X	ļ		X	<u> </u>		Ц	Ц	4	_	4
	1		4.7	Reduce number of unwarranted referrals	X			<u> </u>			X	Ц	$\dashv$	_	_
			4.8	Reduce CWS/CMS documentation scope	X			X					$\Box$	$\perp$	

	201	.2-2013 COUNTY A	ND (	CITY AGENCIES' RESPONSES										Ę
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		INVESTIGA	ΤI\	/E COMMITTEES	AGREE	DO NOT	IMPLE	WILL	MILL	NO RE	WITH	PARTI	FURTHER	OTHE
		DCFS	4.9	Agressively engage community	X									Ш
4	DCFS: Hot	DCF3	4.10	Expand pool of available applicants	X								X	
	Line	Board of Supervisors	4.1	Create a separate info Hotline	x								x	
			5.1	Upgrade, standardize foster parent training curriculum	X			X						
	Foster Care:			Train master teacher cadre in DCFS Academy	x		x							
5	Foster Parent	DCFS	5.3	Quickly implement foster parent training objectives	x		x							
	Training		5.4	Emphasize foster parent input within multidisciplinary teams	x		X							
			5.5	Restructure electronic data network for usefulness	x		x	_	_			Ц		
			6.1	DCFS-assess youth for diploma and vocational training	X							X		
6	Foster Care: Youth Skills	DCFS	6.2	DCFS-coordinator for YouthBuild schools	X		X							
0	Training	DCFS	6.3	DCFS-enroll students in AEWC program	X			X						
			6.4	DCFS-training classes for case workers, parents etc.	X			X						

	201	12-2013 COUNTY A	ND (	CITY AGENCIES' RESPONSES										rri l
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		INVESTIGA	TI	/E COMMITTEES	AGREE	DO NOT	IMPLE	WILL	WILL NOT	NO R	WITH	PART	FURT	NEEU OTHE
		Office 1st Supervisorial	7.2	Continue to keep workers' computers upgraded			X							
		District	7.3	Reps of each meet to share information				X						
		Office 2nd	7.1	Parrot web form contents on submission				X						
		Supervisorial	7.2	Continue to keep workers computers upgraded			X							
		District	7.3	Reps of each meet to share information				X						
		Office 3rd	7.1	Parrot web form contents on submission				X						
l _	Board of	Supervisorial	7.2	Continue to keep workers computers upgraded			X							
7	Supervisors	District	7.3	Reps of each meet to share information				X					$\perp$	
		066: 444	7.1	Parrot web form contents on submission	_		L	X						$\bot$
		Office 4th Supervisorial	7.2	Continue to keep workers computers upgraded	<u> </u>		X			Ц		Ц		丄
		District	7.3	Reps of each meet to share information			L	X						
			7.4	Enter more requests into CRM				X	<u> </u>				_	$\bot$
1		Office 5th	7.1	Parrot web form contents on submission	_		L	X	_			Ц	_	
		Supervisorial	7.2	Continue to keep workers computers upgraded	<u> </u>	<u> </u>	×					Ш		$\bot$
		District	7.3	Reps of each meet to share information				X						

	201	.2-2013 COUNTY A	ND (	CITY AGENCIES' RESPONSES											
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		INVESTIGA	ΤI\	/E COMMITTEES	AGREE	DO NOT	IMPLE	WILL	WILL	NO RE	WITH	PART	FURTHER	NEED	OTHE
		Los Angeles County	9.1	Operations manual at all city and county Parks	x			X							
9	Parks	Department of Parks and	9.2	US flag should be displayed at Bethune Park and Ted Wakins	X		X								
		Recreation	9.3	Greater security at Kenneth Hahn State Rec. Area	x			X							
		Los Angeles City	9.1	Operations manual at all city and county Parks					_	X		Ш			
9	Parks	Department of Recreation and	9.2	US flag should be displayed at DeLongpre					X						
	<u></u>	Parks	9.4	Improve restrooms at Lincoln Park.			X					Ш		$\dashv$	_
	Glendale		1	City should get independent opinion re Props. 218 & 26	X				X						
10	Water & Power	City of Glendale	2	City should hold special election re GWP rates					X						
	Power		3	City should consider alternate sources of revenue					X			Ш		$\Box$	
11	El Segundo	City of El Cogundo	11.1	City should form a citizens committee for budget				$oxed{oxed}$	X			Ц		$\Box$	
	City	City of El Segundo	11.2	City should annually audit Chevron utility use					X						

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		STANDIN	1G	COMMITTEES	AGREE	DO NOT	IMPLE	WILL	MILL	NO RE	WITH	PARTI	FURTHER NFFD FIN	T E
			15.1	Monitor additional costs of AB 109 realignment			x						$\perp$	$\perp$
		Board of Supervisors	15.4	Replace Men's Central with state of art facility									x	
		District Attorney	15.2	Identify additional alternatives to incarceration	X		x							
			15.3	Additional mental health training for deputies	x		x							
	Adult		15.5	Upgrade Court House surveillance systems	X								X	X
15	Detention Committee		15.7	East LA-add padded floor in sobering cell and phone line	x									×
	Committee	L.A. County Sheriff	15.8	Edelman-fix outer doors to cells (5 Years broken!)	x								$\perp$	X
		,	15.9	El Monte-paint cells, retrofit doors and add video	X								)	κX
			-	Mental Health-more mental health training	X			X					ightharpoons	$\perp$
			15.12	San Fernando-improve surveillance equip, paint cells	x								';	κ×
			15.13	Santa Clarita-upgrade and install surveillance	x									K

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		STANDIN	1G	COMMITTEES	AGREE	DO NOT	IMPLE	WILL 1	WILL I	NO RE	META	PARTI,	FURTHER	NEEU OTHE	2 - 1
15	Adult Detention Committee	L.A. Police Department		77th St Div-only use Sally Port for moving detainees  Hollywood-clean more often and repair flooring	X	X			x		- 1	X	1	$\frac{1}{1}$	
				Expand Advanced Path Academy credit recovery	x			x							
			16.2	Provide Vocational/Occupational training at all Camps	X			X						_	_
			16.3	More rigorous assignment of Juveniles to Camps	X		X							$\perp$	
16	Juvenile Detention	Department of Probation	16.4	Medical/educational needs available at assigned camp	x		x							$\perp$	
110	Committee		16.5	Juveniles who attempt suicide assigned to psychiatric	x		X								
			16.7	Reduce staff on long term disabilities	X		X	-		П		$\Box$		$\perp$	$\exists$
			16.8	Increase cameras to help investigate injury claims	X		L	X		Ц		$\Box$	_	$\bot$	4
			16.9	Increase self defense and injury prevention training	X		X	_	<u> </u>	Ц			_	$\bot$	┛
		LACOE	16.6	Implement innovative reading programs	X		X								

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		INVESTIGA	TI\	/E COMMITTEES	AGREE	DO NOT	IMPLE	MILL 1	MILL I	NO RE	WITH	PARTI	FURTH	OTHER
6	DCFS	LAUSD		LAUSD-evaluate construction skills training					x				- -	
			6.6	LAUSD-expand AEWC locations and staff				X						

	2012-20	13 RECOMMEN	DA	TIONS SUMMARY FOR THE CITIES							
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			1	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
		1 iscar fredicir	3	not use one time revenues for on-going expenses		X					
1	Agoura Hills		4	have a rainy day fund	<u> </u>	Х					
*	Agoura milis	Governance	1	adopt a strategic plan		X					
		Practices	2	develop and report on performance measures				X			
		Financial	5	require financial procedures annual review & 3yr update				X			
		Management	8	competitive selection independent auditor every 5 yrs		X					Ш
			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			Х				
2	Alhambra	Governance Practices	4	city councils conduct annual evaluations of executive		x					
		   Financial	5	require financial procedures annual review & 3yr update		X					Ш
		Management	6	policies and procs for anonymously reporting fraud	$\perp$	X					
			8	competitive selection independent auditor every 5 yrs		X				<u> </u>	

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				1	adopt financial planning for balanced budgets		X					
			Fiscal Health	2	commit to operate in budget constraints		X					Ш
			1 iscai i i caicii	3	not use one time revenues for on-going expenses		X					Ш
				4	have a rainy day fund		X					
			Governance	1	adopt a strategic plan	_	X					Ш
3		Arcadia	Practices	2	develop and report on performance measures		X					Ш
				1	establish an audit committee for independent auditor	1			Х			
}			Financial	3	if auditor provides non-audit services ensure review	<u> </u>	X					
			Management	5	require financial procedures annual review & 3yr update	_	X	<u> </u>				Ш
				6	policies and procs for anonymously reporting fraud		X					Ш
				8	competitive selection independent auditor every 5 yrs	4	X					
				1	adopt financial planning for balanced budgets	4		X				
			Fiscal Health	2	commit to operate in budget constraints	<u> </u>	_	X				Ш
4		Artesia	100011100111	3	not use one time revenues for on-going expenses			х				Ш
				4	have a rainy day fund			X				Ш
			Financial Management	8	competitive selection independent auditor every 5 yrs		x					

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				1	adopt financial planning for balanced budgets			×				
			Fiscal Health	2	commit to operate in budget constraints		<u> </u>	Х				Ш
			1 iscai ricaicii	3	not use one time revenues for on-going expenses		<u> </u>	х				Ш
				4	have a rainy day fund			X				Ш
			Governance	1	adopt a strategic plan		X					
5	1 1	Avalon	Practices	2	develop and report on performance measures			X				$\sqcup$
•				3	develop specific annual goals for the city's executive		X					Ш
				3	if auditor provides non-audit services ensure review			X				<b>↓</b>
			Governance	5	require financial procedures annual review & 3yr update			X				
			Practices	6	policies and procs for anonymously reporting fraud		<u> </u>	X				
				8	competitive selection independent auditor every 5 yrs		X					
	П			1	adopt financial planning for balanced budgets	X						
			Fiscal Health	2	commit to operate in budget constraints		X					
			riscai nealtri	3	not use one time revenues for on-going expenses		X					
				4	have a rainy day fund			X				
_ ا		<b>A</b>	Governance	1	adopt a strategic plan						Х	
6		Azusa	Practices	2	develop and report on performance measures						Х	
				1	establish an audit committee for independent auditor	X						
			Financial	5	require financial procedures annual review & 3yr update	х						
1			Management	6	policies and procs for anonymously reporting fraud		Х					
				8	competitive selection independent auditor every 5 yrs		Х					

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

	2012-20	13 RECOMMEN	DA'	TIONS SUMMARY FOR THE CITIES						-	
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			1	adopt financial planning for balanced budgets		х					
		Fiscal Health	2	commit to operate in budget constraints		X					Ш
		riscai nealth	3	not use one time revenues for on-going expenses			Х				Ш
			4	have a rainy day fund		X					
9	Rell Gardens	Governance	1	adopt a strategic plan			Х				
	Bell Gardens	Practices	2	develop and report on performance measures			Х				Ш
			1	establish an audit committee for independent auditor		<u> </u>		X			
		Financial	5	require financial procedures annual review & 3yr update		X					Ш
		Management	6	policies and procs for anonymously reporting fraud		X					Ш
			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					
		i iscai i lealtii	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					
10	Bellflower		1	establish an audit committee for independent auditor				X			
1 - 0	Delillower		2	select the auditor through a competitive process		X					igsqcup
		Financial	3	if auditor provides non-audit services ensure review				X			
		Management	5	require financial procedures annual review & 3yr update			X				Ш
			6	policies and procs for anonymously reporting fraud		X					
			8	competitive selection independent auditor every 5 yrs		X				<u> </u>	

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				1	adopt financial planning for balanced budgets		X					
			Fiscal Health	2	commit to operate in budget constraints		X					Ш
			riscai rieditii	3	not use one time revenues for on-going expenses		X					Ш
11		Beverly Hills		4	have a rainy day fund		X					Ш
			Financial	3	if auditor provides non-audit services ensure review		X					Ш
			Management	4	accounting pol and proc define duties of employees		X					Ш
			Tidinagee.	8	competitive selection independent auditor every 5 yrs		X					Ш
				1	adopt financial planning for balanced budgets			X				Ш
	il		Fiscal Health	2	commit to operate in budget constraints		X					Ш
			1 iscai i icaicii	3	not use one time revenues for on-going expenses		X					Ш
				4	have a rainy day fund		X					Ш
12		Bradbury	Governance Practices	2	develop and report on performance measures			х				
				1	establish an audit committee for independent auditor			X				
			Financial	5_	require financial procedures annual review & 3yr update		X					
			Management	6	policies and procs for anonymously reporting fraud		X					Ш
L				8	competitive selection independent auditor every 5 yrs		X					
				1	adopt financial planning for balanced budgets		X					Ш
13		Burbank	Fiscal Health	2	commit to operate in budget constraints			X				Ш
123		Duivalik	riscal ficaldi	3	not use one time revenues for on-going expenses		X					
				4	have a rainy day fund		X		<u>L</u>	<u> </u>	<u> </u>	

	2012-20	)13 RECOMMEN	DA	TIONS 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
			4	accounting pol and proc define duties of employees			Х				
13	Burbank	Financial	5	require financial procedures annual review & 3yr update		Х					
13	Buildank	Management	6	policies and procs for anonymously reporting fraud			X				Ш
			8	competitive selection independent auditor every 5 yrs		X					ا ا
			1	adopt financial planning for balanced budgets		X					Ш
		Fiscal Health	2	commit to operate in budget constraints		X					lacksquare
		1 iscui i caidi	_ 3	not use one time revenues for on-going expenses		X					Ш
14	Calabasas		4	have a rainy day fund		X					Ш
* *	Calabasas	Governance	1	adopt a strategic plan		X					Ш
		Practices	2	develop and report on performance measures	<b>↓</b>	X					Ш
		Financial	1	establish an audit committee for independent auditor	<u> </u>	X				_	Ш
		Management	8	competitive selection independent auditor every 5 yrs		X				L	Ш
			1	adopt financial planning for balanced budgets		X				<u> </u>	$\sqcup$
		Fiscal Health	2	commit to operate in budget constraints		X			<u> </u>	L.	Ш
15	Carson	i iscai i icaidi	3	not use one time revenues for on-going expenses	$\bot$	X					╙
	Cui 30/1		4	have a rainy day fund		X					<b>↓</b>
		Governance	1	adopt a strategic plan						X	╙
		Practices	2_	develop and report on performance measures		<u> </u>	X			<u> </u>	

	2012-20	)13 RECOMMEN	DA	TIONS 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	establish an audit committee for independent auditor		х					
		Financial	3_	if auditor provides non-audit services ensure review		X					
15	Carson	Management	4	accounting pol and proc define duties of employees		X	$oxed{oxed}$				Ш
		, lanagement	5	require financial procedures annual review & 3yr update						X	Ш
			8_	competitive selection independent auditor every 5 yrs		X					Ш
			1	adopt financial planning for balanced budgets		X					Ш
		Fiscal Health	2	commit to operate in budget constraints		X					Ш
16	Cerritos	i iscai meaicii	3	not use one time revenues for on-going expenses		X					Щ
**	Cerricos		4	have a rainy day fund		X			<u> </u>		Ш
		Financial	1	establish an audit committee for independent auditor		X					Ш
		Management	8	competitive selection independent auditor every 5 yrs		X					Ш
			1	adopt financial planning for balanced budgets	ֈ	X				<u> </u>	Ш
		Fiscal Health	2	commit to operate in budget constraints	$\bot$	X					$\sqcup$
		i iscai i icoicii	3	not use one time revenues for on-going expenses	┷	X					$\square$
17	Claremont		4	have a rainy day fund		X				$ldsymbol{ldsymbol{ldsymbol{eta}}}$	Ш
1		Financial	1	establish an audit committee for independent auditor			X				Ш
		Management	3	if auditor provides non-audit services ensure review	4	X					Ш
			8	competitive selection independent auditor every 5 yrs		X					Ш

	2012-20	)13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai rieaicii	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					
18	Commerce	Governance Practices	2	develop and report on performance measures						x	
			3	if auditor provides non-audit services ensure review	X	<u> </u>					
		Financial	4	accntg policy and procedures define duties of employees		Х					
l		Management	5	require financial procedures annual review & 3yr update			Х				
			8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets		X					
1		Fiscal Health	2	commit to operate in budget constraints		X					
		riscal nealth	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund			X				
۱.,	Camantan		1	adopt a strategic plan			Х				
19	Compton	Governance	2	develop and report on performance measures			X				
		Practices	3	develop specific annual goals for the city's executive		X					
			4	city councils conduct annual evaluations of executive			X				
		Financial	1	establish an audit committee for independent auditor		X					
		Management	8	competitive selection independent auditor every 5 yrs			Х				

	2012-20	13 RECOMMEN	DΔ	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X	L				
20	Covina	riscai ricaicii	3	not use one time revenues for on-going expenses		<u> </u>		X			
20	Covilla		4	have a rainy day fund		X					
		Financial	6	policies and procs for anonymously reporting fraud			X				
		Management	8	competitive selection independent auditor every 5 yrs		X					Ш
			1	adopt financial planning for balanced budgets			X			<u> </u>	
		Fiscal Health	2	commit to operate in budget constraints			X				
		Tiscui Ticular	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	2	develop and report on performance measures		X					
21	Cudahy	Practices	3	develop specific annual goals for the city's executive		X					
	Cudany		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					
		Financial	4	accounting pol and proc define duties of employees		X					
		Management	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				

	2012-20	)13 RECOMMEN	DA	TIONS 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
			Brief 3 to 4 Keyword Description Recommendation Responses  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  1 adopt financial planning for balanced budgets 2 competitive selection independent auditor every 5 yrs 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 1 develop and report on performance measures 1 develop specific annual goals for the city's executive 1 establish an audit committee for independent auditor 1 if auditor provides non-audit services ensure review 2 require financial procedures annual review & 3yr update	adopt financial planning for balanced budgets		х					
	Culver City	Fiscal Health	2	commit to operate in budget constraints	$\bot$	X					
<b>22</b> Culv	Culver City	i iscal i lealth	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					$\square$
22		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					Ш
·		i iscai i leaitii	3	not use one time revenues for on-going expenses				Х			
			4	have a rainy day fund		X					Ш
23	Diamond Bar	Governance	2	develop and report on performance measures						X	$\bigsqcup$
	Diamond Bai	Practices	3	develop specific annual goals for the city's executive		X					$\sqcup$
l			1	establish an audit committee for independent auditor						X	igsqcut
		Financial	3	if auditor provides non-audit services ensure review		<u> </u>		X			igsqcut
		Management	5	require financial procedures annual review & 3yr update			X				igsqcup
l			8	competitive selection independent auditor every 5 yrs		X				L	

		2012-20	13 RECOMMEN	DA <sup>.</sup>	TIONS 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	adopt financial planning for balanced budgets			X				
			Fiscal Health	2	commit to operate in budget constraints	ļ	Х					
			riscal riedicii	3	not use one time revenues for on-going expenses			X				
24		Downey		4	have a rainy day fund		Х					
		20	Governance Practices	3	develop specific annual goals for the city's executive					x		
			Financial Management	8	competitive selection independent auditor every 5 yrs			x				
				1	adopt financial planning for balanced budgets					Х		
			Fiscal Health	2	commit to operate in budget constraints					Х		
25		Duarte	i iscai i icaidi	3	not use one time revenues for on-going expenses					Х		
		Duante		4	have a rainy day fund					Х		
			Financial	1	establish an audit committee for independent auditor					Х		
			Management	8	competitive selection independent auditor every 5 yrs					Х		

	2012-20	13 RECOMMEN	DA <sup>-</sup>	TIONS 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	adopt financial planning for balanced budgets			X				
		Fiscal Health	2	commit to operate in budget constraints		X	<u> </u>				Ш
		1 iscui i icuicii	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund	_		х				$\sqcup$
26	El Monte	Governance Practices	2	develop and report on performance measures			x				
			1	establish an audit committee for independent auditor		X					
			4	accounting pol and proc define duties of employees			X				
		Financial	5	require financial procedures annual review & 3yr update			X				
		Management	6	policies and procs for anonymously reporting fraud		Х				X	
			8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets		X					
		E1 1.11 141	2	commit to operate in budget constraints				Х			
		Fiscal Health	3	not use one time revenues for on-going expenses				X			
27	El Segundo		4	have a rainy day fund		Х					
		Financial	1	establish an audit committee for independent auditor				X			
		Management	8	competitive selection independent auditor every 5 yrs		Х					

	2012-20	13 RECOMMEN	DA <sup>-</sup>	TIONS 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	adopt financial planning for balanced budgets			X				
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai nealtii	3	not use one time revenues for on-going expenses		Х					
28	Gardena		4	have a rainy day fund		X					
	Gu/GGG	Governance Practices	2	develop and report on performance measures			x				
		Financial	1	establish an audit committee for independent auditor			X				
		Management	8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
٦.	Clandala	riscai neaith	3	not use one time revenues for on-going expenses			X				
29	Glendale		4	have a rainy day fund		X					
		Financial	3	if auditor provides non-audit services ensure review		X					
		Management	8	competitive selection independent auditor every 5 yrs		X					

	2012-20	13 RECOMMEN	DA.	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai rieditii	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					Ш
30	Glendora		1	establish an audit committee for independent auditor			<u> </u>	X			
		Financial	2	select the auditor through a competitive process		X					
		Management	5	require financial procedures annual review & 3yr update		<u> </u>	X				
		i lanagement	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					Ш
		Fiscal Health	2	commit to operate in budget constraints		X					
1		riscai ricaidi	3	not use one time revenues for on-going expenses				X	<u> </u>		
31	Hawaiian		4	have a rainy day fund		X					
٦٦	Gardens		1	establish an audit committee for independent auditor			X				
l		Financial	4	accounting pol and proc define duties of employees		Х					
		Management	5	require financial procedures annual review & 3yr update		Х					
			8	competitive selection independent auditor every 5 yrs		X					

	2012-20	13 RECOMMEN	DA.	TIONS 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	adopt financial planning for balanced budgets			X				
		Fiscal Health	2	commit to operate in budget constraints		X					Ш
		1 iscai i lealui	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					
32	Hawthorne	Governance Practices	1	adopt a strategic plan			X				
		Financial	2	select the auditor through a competitive process		X					
		Management	5	require financial procedures annual review & 3yr update		X					
		rianagement	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					
		ristai rieaitii	3	not use one time revenues for on-going expenses		X					
33	Hermosa Beach		4	have a rainy day fund		X					
33	nermosa Beach	Governance	1	adopt a strategic plan		X					
		Practices	2	develop and report on performance measures			X				
		Financial	1	establish an audit committee for independent auditor						X	
		Management	8	competitive selection independent auditor every 5 yrs		X					

		2012-20	13 RECOMMEN	DA	TIONS 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		NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND
			1	adopt financial planning for balanced budgets		<u> </u>		X				
			Fiscal Health	2	commit to operate in budget constraints		X					$\square$
			Tiscal fredicti	3	not use one time revenues for on-going expenses				X			
				4	have a rainy day fund		X					Ш
1 1				1	adopt a strategic plan	_			X			$\square$
			Governance	2	develop and report on performance measures				X			$\Box$
34		Hidden Hills	Practices	_3_	develop specific annual goals for the city's executive				X	<u> </u>		$\Box$
				4	city councils conduct annual evaluations of executive	_			Х			Ш
1				1	establish an audit committee for independent auditor		X			<u> </u>		
l l			Financial	2	select the auditor through a competitive process				X			Ш
			Management	4	accounting pol and proc define duties of employees				X			
				5_	require financial procedures annual review & 3yr update	_ _			X			igsquare
				8	competitive selection independent auditor every 5 yrs				X			Ш
				1	adopt financial planning for balanced budgets		X		L_			igsqcup
35		Huntington Park	Fiscal Health	2	commit to operate in budget constraints		X	L		<u> </u>		Ш
33		Thundington Park	i iscai rieaicii	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X						

	2012-20	13 RECOMMEN	DA <sup>-</sup>	TIONS 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
		Governance	1	adopt a strategic plan		Х					
		Practices Financial	2	develop and report on performance measures				X			
35	Huntington Park		1	establish an audit committee for independent auditor						X	
33	nundington Park		3	if auditor provides non-audit services ensure review						X	
ŀ		Management	6	policies and procs for anonymously reporting fraud		Х					Ш
			8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		Х					Ш
		i iscai i leaitii	3	not use one time revenues for on-going expenses		X					
l			4	have a rainy day fund		Х	<u> </u>				
36	Industry		1	adopt a strategic plan			X				Ш
		Governance	2	develop and report on performance measures	_		Х				Ш
		Practices	3	develop specific annual goals for the city's executive		Х					Ш
		11465665	4	city councils conduct annual evaluations of executive		X					
	<u> </u>		5	publish CAFR on city's website	<u> </u>	X					

	2012-20	13 RECOMMEN	DA <sup>·</sup>	TIONS 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	establish an audit committee for independent auditor		X					
1			2	select the auditor through a competitive process		X					
	To decades	Financial Management	4	accounting pol and proc define duties of employees		Х					
36	Industry		5	require financial procedures annual review & 3yr update		Х					
					6	policies and procs for anonymously reporting fraud		Х			
			7	internal control procedures for financial management		Х					Ш
			1	adopt financial planning for balanced budgets		Х					Ш
li		Fiscal Health	2	commit to operate in budget constraints		X					Ш
		riscai riedicii	3	not use one time revenues for on-going expenses		X					Ш
1			4	have a rainy day fund	<u> </u>		Х				
1 1		Carrange	1	adopt a strategic plan	<u> </u>		Х				Ш
		Governance Practices	2	develop and report on performance measures	<u> </u>		Х				Ш
37	Inglewood	11444665	3	develop specific annual goals for the city's executive	<u> </u>			X			Ш
			1	establish an audit committee for independent auditor	<u> </u>	<u> </u>	L	X			Ш
			3	if auditor provides non-audit services ensure review	<u> </u>		X				Ш
		Financial	5	require financial procedures annual review & 3yr update		X					$\sqcup$
		Management	6	policies and procs for anonymously reporting fraud	<u> </u>	X					Щ
		7	7 8	internal control procedures for financial management competitive selection independent auditor every 5 yrs	-	X					$\vdash\vdash$

	2012-20	013 RECOMMEN	DA.	TIONS 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	adopt financial planning for balanced budgets			Х					
		Fiscal Health	2	commit to operate in budget constraints	_ _	X						
			riscai ricaicii	3	not use one time revenues for on-going expenses		X					Ш
			4	have a rainy day fund		X					Ш	
38	Irwindale				1	establish an audit committee for independent auditor						
		Financial	2	select the auditor through a competitive process		<u></u>		X			Ш	
		Management	6	policies and procs for anonymously reporting fraud			X					
		rianagement	7	internal control procedures for financial management					Х			
			8	competitive selection independent auditor every 5 yrs		X					Ш	
			1	adopt financial planning for balanced budgets	$oldsymbol{ol}}}}}}}}}}}}}}}}}$	X						
		Fiscal Health	2	commit to operate in budget constraints		X						
1		riscai nealth	3	not use one time revenues for on-going expenses		X						
39	La Canada Flintridge		4	have a rainy day fund		X						
1		Ci ve u viel	2	select the auditor through a competitive process		X						
1		Financial Management	5	require financial procedures annual review & 3yr update			X					
		Management	8	competitive selection independent auditor every 5 yrs		X						

	2012-20	13 RECOMMEN	DA'	TIONS 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	adopt financial planning for balanced budgets		X					Ш
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai nealth	3 not use one time revenues for on-going expenses 4 have a rainy day fund	<u> </u>	X						
40	La Habra				X			<u> </u>			
40	Heights	Governance	1	adopt a strategic plan					L_	X	Ш
i		Practices	2	develop and report on performance measures				Х			Ш
		Financial	5	require financial procedures annual review & 3yr update	↓		X				Ш
		Management	8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets	1	X				_	Щ
	] [	Fiscal Health	2	commit to operate in budget constraints		X					
l		i iscai i lealtii	3	not use one time revenues for on-going expenses		X					
l			4	have a rainy day fund		X					
41	La Mirada		1	establish an audit committee for independent auditor	1_		X				$oxed{oxed}$
İ		5'	2	select the auditor through a competitive process		X					
1		Financial Management	5	require financial procedures annual review & 3yr update			X				Ш
1		Planagement	6	policies and procs for anonymously reporting fraud		X					Щ
			8	competitive selection independent auditor every 5 yrs		X					

	2012-20	13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		Х							
1		Fiscal Health	Ficeal Health	Ficcal Health	2	commit to operate in budget constraints		X					
i i		riscai neaith	3	not use one time revenues for on-going expenses		X					Ш		
42	La Puente		4	have a rainy day fund		X							
		Financial Management	1	establish an audit committee for independent auditor						X	Ш		
			5	require financial procedures annual review & 3yr update						X	Ш		
		· · · · · · · · · · · · · · · · · · ·	8	competitive selection independent auditor every 5 yrs		X					Ш		
			1	adopt financial planning for balanced budgets	<u> </u>	X					Ш		
		Fiscal Health	2	commit to operate in budget constraints		X							
l		riscal ricaldi	3	not use one time revenues for on-going expenses		X							
142	l a Moure a		4	have a rainy day fund		X							
43	La Verne		1	establish an audit committee for independent auditor		X							
		Financial	3	if auditor provides non-audit services ensure review	1	X		<u> </u>			Ш		
		Management	4	accounting pol and proc define duties of employees		Х							
			8	competitive selection independent auditor every 5 yrs		X							

	2012-20	D13 RECOMMEN	DA	TIONS SUMMARY FOR THE CITIES	rd Description of on Responses  Seed budgets traints To Be IMPLEMENTED To Be IMPLEME						
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
		Fiscal Health	1	adopt financial planning for balanced budgets							
			2	commit to operate in budget constraints		Х					
		riscar ricaidi	3	not use one time revenues for on-going expenses		X					
44	Lakewood		4	have a rainy day fund		Х					
7.7	Lukewood		1	establish an audit committee for independent auditor						X	
		Financial	2	select the auditor through a competitive process						X	
		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		×					
		Fiscal Health	2	commit to operate in budget constraints			X				
		riscai riealdi	3	not use one time revenues for on-going expenses		Х					
45	Lancaster		4	have a rainy day fund			Х				
75	Govern	Governance	2	develop and report on performance measures		X					
		Practices	4	city councils conduct annual evaluations of executive		X					
		Financial	5	require financial procedures annual review & 3yr update			Х				
		Management	8	competitive selection independent auditor every 5 yrs		X			$\neg \neg$		

	Topic   E   Recommendation Responses   Recomme			TIONS SUMMARY FOR THE CITIES							
City No.	Delivery	11000		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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai riedicii	3	not use one time revenues for on-going expenses					X		Ш
			4	have a rainy day fund		X	<u> </u>				Ш
46	Lawndale		2	develop and report on performance measures			x				
		<b>F</b> * 1	3	if auditor provides non-audit services ensure review				X			
		1	5	require financial procedures annual review & 3yr update		X	į				
		Management	8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets			X				Ш
1		Finant Hanibb	2	commit to operate in budget constraints		X					
		riscai rieaith	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					
		Governance	1	adopt a strategic plan		X					
47	Lomita	Practices	2	develop and report on performance measures		X					
			4	accounting policy and proc. define duties of employees			X				
	1		5	require financial procedures annual review & 3yr update		X					
		Financial Management	6	policies and procs for anonymously reporting fraud		X					
		Planagement	7	internal control procedures for financial management					X		
			8	competitive selection independent auditor every 5 yrs							

	2012-20	13 RECOMMEN	DA <sup>-</sup>	TIONS 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	adopt financial planning for balanced budgets		х					
		Fiscal Health	2	commit to operate in budget constraints		X					
48	Long Beach	i iscai rieaicii	3	not use one time revenues for on-going expenses		X					
	20119 200011		4	have a rainy day fund		X	<u></u>				
		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					
49	Los Angeles	i iscai i leaicii	3	not use one time revenues for on-going expenses		X					
49	LOS Aligeles		4	have a rainy day fund		X			ļ.,_	<u> </u>	
		Financial	5	require financial procedures annual review & 3yr update	_ _	X				<u> </u>	
		Management	8	competitive selection independent auditor every 5 yrs		X					
			1	adopt financial planning for balanced budgets		X			$ldsymbol{ld}}}}}}$	_	Ш
		Fiscal Health	2	commit to operate in budget constraints	$\perp$	X					
50	Lynwood	i iscai i icaidi	3	not use one time revenues for on-going expenses		X			<u> </u>		
	2,		4	have a rainy day fund	$\bot$	X					Ш
		Financial	6	policies and procs for anonymously reporting fraud	Щ	ļ				X	$\square$
		Management	8	competitive selection independent auditor every 5 yrs	_L_	<u>L</u>	X				

	2012-20	Agency Delivery Addresses  Recommendation Topic  Fiscal Health  Governance Practices  Financial Management  Fiscal Health  Fiscal Health  Manhattan Beach  Manhattan Beach  Manhattan Beach  Recommendation Summary For THE CITIES  Brief 3 to 4 Keyword Description of Recommendation Responses  Brief 3 to 4 Keyword Description of Recommendation Responses  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  2 select the auditor through a competitive process  3 not use one time revenues for on-going expenses  4 have a rainy day fund  1 establish an audit committee for independent auditor									
City No.	Delivery			i	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND
			1	adopt financial planning for balanced budgets		X					
1		Fiscal Health	2	commit to operate in budget constraints		X					
i		riscai riedicii	3	not use one time revenues for on-going expenses	1	X					Ш
51	Malibu		4	have a rainy day fund		X					ш
31		Governance	1	adopt a strategic plan	<b>_</b>	X					Ш
		Practices	2	develop and report on performance measures	_	X	<u> </u>				Ш
		Financial	2	select the auditor through a competitive process	-↓	<u> </u>	X				
		Management	8	competitive selection independent auditor every 5 yrs	1		X				Ш
			1	adopt financial planning for balanced budgets		X					Ш
		Fiscal Health	2	commit to operate in budget constraints	_	X					
		riscar ricaidi	3_	not use one time revenues for on-going expenses	Ц				Х		Ш
	Manhattan		4	have a rainy day fund					X		
52			1	establish an audit committee for independent auditor					X		
		Financial	4	accounting pol and proc define duties of employees		X					igsqcut
1		Management	5	require financial procedures annual review & 3yr update	1		X				igsqcut
		, minagement	6	policies and procs for anonymously reporting fraud	<u> </u>		X			<u> </u>	Ш
			8	competitive selection independent auditor every 5 yrs		X		L	L		

		Agency Delivery Addresses  Recommendation Topic  # Brief 3 to 4 Keyword Description of Recommendation Responses  # Brief 3 to 4 Keyword Description of Recommendation Responses  # Brief 3 to 4 Keyword Description of Recommendation Responses    1										
City No.		Delivery				PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND
				1	adopt financial planning for balanced budgets			X				
1			Ficeal Health	2	commit to operate in budget constraints		X					
l	1		riscai nealtii	3	not use one time revenues for on-going expenses			X				Ш
53		Maywood		4	have a rainy day fund		<u> </u>	X				Ш
33		Maywood		4	city councils conduct annual evaluations of executive	<del> </del>	X					Ш
			Practices	5	publish CAFR on city's website	ļ		Х				Ш
			Financial	1	establish an audit committee for independent auditor	ļ		Х				Ш
			Management	8	competitive selection independent auditor every 5 yrs	↓	X					
				1	adopt financial planning for balanced budgets	<u> </u>	X					
ŀ			Fiscal Health	2	commit to operate in budget constraints	ļ	X					$\sqcup$
			1 iscar ricaicii	3	not use one time revenues for on-going expenses	↓	X					Ш
54		Monrovia		4	have a rainy day fund	$\perp$	X					Ш
			Financial	1	establish an audit committee for independent auditor	X		<u> </u>				igsqcut
			Management	3	if auditor provides non-audit services ensure review	_		X				Щ
				8	competitive selection independent auditor every 5 yrs			X		L		

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

	2012-2	013 RECOMMEN	IDA'	TIONS 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	adopt financial planning for balanced budgets			X				
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai ricaidi	3	not use one time revenues for on-going expenses			Х				Ш
			4	have a rainy day fund		X					
57	Norwalk	Governance Practices	3	develop specific annual goals for the city's executive		x					
			1	establish an audit committee for independent auditor				X			
			4	accounting pol and proc define duties of employees			X				
1		Financial Management	5	require financial procedures annual review & 3yr update			X				
		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		Х					
		Fiscal Health	2	commit to operate in budget constraints		X				<u> </u>	Ш
F0	Palmdale	riscal nealth	3	not use one time revenues for on-going expenses		X					Ш
58	Palificale		4	have a rainy day fund		X					Ш
		Financial	3	if auditor provides non-audit services ensure review		X					Ш
		Management	8	competitive selection independent auditor every 5 yrs		X				L	

		2012-20	13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets					X		
			Fiscal Health	2	commit to operate in budget constraints					X		
			i iscai i lealtii	3	not use one time revenues for on-going expenses					X		Ш
				4	have a rainy day fund	4	<u> </u>			Х		Ш
		Palos Verdes	Governance	1	adopt a strategic plan	4				X		Ш
59		Estates	Practices	3	develop specific annual goals for the city's executive	_	X					Ш
1				4	city councils conduct annual evaluations of executive		Х					$\square$
				1	establish an audit committee for independent auditor				X			igsquare
			Financial	2	select the auditor through a competitive process	┷	X					Ш
			Management	6	policies and procs for anonymously reporting fraud				X			Ш
				8	competitive selection independent auditor every 5 yrs	—	X					lacksquare
				1	adopt financial planning for balanced budgets		X					Ш
	1		Fiscal Health	2	commit to operate in budget constraints	4	X					lacksquare
ł				3	not use one time revenues for on-going expenses		X					$\sqcup$
ļ	1			4	have a rainy day fund	_	X					
60		Paramount	Governance	2	develop and report on performance measures	<u> </u>	X	_				igspace
			Practices	4	city councils conduct annual evaluations of executive	$\perp$	X	<u> </u>				igsquare
			Financial	1	establish an audit committee for independent auditor	+	X	<u> </u>				igsqcut
1			Management	_3_	if auditor provides non-audit services ensure review	4	X	ļ				igsqcup
L			<u> </u>	8	competitive selection independent auditor every 5 yrs			X			l	

	2012-20	13 RECOMMEN	IDA	TIONS 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	adopt financial planning for balanced budgets			X				
1		Fiscal Health	2	commit to operate in budget constraints	$\perp$	X					<u> </u>
61	Pasadena	i iscai i icaicii	3	not use one time revenues for on-going expenses		X					Ш
•	rasadena		4	have a rainy day fund		X					
		Financial	5	require financial procedures annual review & 3yr update		X	lacksquare				Ш
		Management	8	competitive selection independent auditor every 5 yrs	_	X					
1			1	adopt financial planning for balanced budgets	4		X				Ш
		Fiscal Health	2	commit to operate in budget constraints	<u> </u>		X				
		i iscai i icaicii	3	not use one time revenues for on-going expenses		X					
62	Pico Rivera		4	have a rainy day fund		X					Ш
		Governance Practices	1	adopt a strategic plan			x				
		Financial	1	establish an audit committee for independent auditor		X					
		Management	8	competitive selection independent auditor every 5 yrs		X					

	2012-20	)13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		X					
		Fiscal Health	2	commit to operate in budget constraints			X				Ш
62	Domann.	FISCAI FIEAIGI	3	not use one time revenues for on-going expenses			X				
63	Pomona		4	have a rainy day fund		Х					
l		Financial	1	establish an audit committee for independent auditor				Х		<u> </u>	Ш
l		Management	8	competitive selection independent auditor every 5 yrs		х				L	
			1	adopt financial planning for balanced budgets			X			<u> </u>	Ш
		Fiscal Health	2	commit to operate in budget constraints			X		<u> </u>	<u> </u>	
		ristal nealth	3	not use one time revenues for on-going expenses			Х		<u> </u>		
ادما	Rancho Palos		4	have a rainy day fund		X					
64	Verdes		1	establish an audit committee for independent auditor		X					
		Financial	3	if auditor provides non-audit services ensure review		X					
		Management	6	policies and procs for anonymously reporting fraud			X				
l			8	competitive selection independent auditor every 5 yrs		X					

	2012-2	Agency Delivery Addresses  Recommendation Topic  Brief 3 to 4 Keyword Description of Recommendation Responses    Priscal Health   1									
City No.	Delivery			•	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND
			1	adopt financial planning for balanced budgets		X					
1		Fiscal Health	2	commit to operate in budget constraints		X					
65	Bodondo Boach	1	3	not use one time revenues for on-going expenses		X					
05	Redoildo Beach		4	have a rainy day fund		X					
			8	competitive selection independent auditor every 5 yrs		x					
			1	adopt financial planning for balanced budgets		X					
		Figgal Hoalth	2	commit to operate in budget constraints		X					
l		riscai nealth	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund		X					
		6	1	adopt a strategic plan			X				
66	Rolling Hills	Governance Practices	2	develop and report on performance measures			X				
		1 ractices	4	city councils conduct annual evaluations of executive	$\perp$		X				
			1	establish an audit committee for independent auditor		X					Ш
		Financial	3	if auditor provides non-audit services ensure review	$\perp$		X				Ш
		Management	6	policies and procs for anonymously reporting fraud	↓	X					
			8	competitive selection independent auditor every 5 yrs			X		<u> </u>		

		2012-20	13 RECOMMEN	DA <sup>·</sup>	TIONS 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	adopt financial planning for balanced budgets		X					
			Fiscal Health	2	commit to operate in budget constraints		X	L				
			riscal fredicti	3	not use one time revenues for on-going expenses		Х					
	l	Delling Lille		4	have a rainy day fund	1	Х			L_		Ш
67		Rolling Hills Estates	Governance Practices	1	adopt a strategic plan						x	
				3	if auditor provides non-audit services ensure review		X					
			Financial Management	5	require financial procedures annual review & 3yr update		X					
	1		Management	8	competitive selection independent auditor every 5 yrs						X	
				1	adopt financial planning for balanced budgets		Х					
			Fiscal Health	2	commit to operate in budget constraints		X					
	1		riscai neaith	3	not use one time revenues for on-going expenses			Х				
60		Denomosa		4	have a rainy day fund		X					
68		Rosemead		1	establish an audit committee for independent auditor			X				
			Financial	5	require financial procedures annual review & 3yr update			X				
Ī			Management	6	policies and procs for anonymously reporting fraud			X				
				8	competitive selection independent auditor every 5 yrs	<u> </u>	X					

	2012-20	Agency Delivery Addresses  Recommendation Topic  Brief 3 to 4 Keyword Description of Recommendation Responses  I adopt financial planning for balanced budgets Commit to operate in budget constraints I not use one time revenues for on-going expenses I have a rainy day fund Covernance Practices Financial Management Fiscal Health Fiscal Health  Fiscal Health  Governance Fiscal Health  Fiscal Health  Fiscal Health  Governance  Governan									
City No.	Delivery				PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND
			1	adopt financial planning for balanced budgets		Х					
1		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai riedicii	3	not use one time revenues for on-going expenses		X					Щ
69	San Dimas		4	have a rainy day fund		X					
09	Sali Dillas	Governance	1	adopt a strategic plan		X					
		Practices	2	develop and report on performance measures		X					
			2	select the auditor through a competitive process			X				
		Management	8	competitive selection independent auditor every 5 yrs			X				
			1	adopt financial planning for balanced budgets					X		Ш
		Fiscal Health	2	commit to operate in budget constraints		<u> </u>	X				
l		1 iscai riedicii	3	not use one time revenues for on-going expenses				X			
			4	have a rainy day fund					X		
			1	adopt a strategic plan		<u> </u>			X		
70	Can Formando	Governance	2	develop and report on performance measures		<u> </u>			X		
۱′۷	Jan remando	Practices	3	develop specific annual goals for the city's executive	X	<u> </u>					
			4	city councils conduct annual evaluations of executive					X		Щ
			1	establish an audit committee for independent auditor			X				
1		Financial	5	require financial procedures annual review & 3yr update		X	L				
		Management	6	policies and procs for anonymously reporting fraud			X				
l			8	competitive selection independent auditor every 5 yrs		X					

	2012-20	Agency Delivery Addresses  Recommendation Topic  Brief 3 to 4 Keyword Description of Recommendation Responses  Brief 3 to 4 Keyword Description of Recommendation Responses  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  Financial Management  Financial Management  Fiscal Health  Fiscal Health  Fiscal Health  Governance Practices  Governance Practices  1 establish an audit committee for independent auditor operate in budget constraints 3 not use one time revenues for on-going expenses 4 have a rainy day fund 6 competitive selection independent auditor every 5 yrs 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints 9 adopt financial planning for balanced budgets 9 commit to operate in budget constraints									
City No.	Agency Delivery	Recommendation	#	Brief 3 to 4 Keyword Description of	PENDING	IMPLEMENTED	TO BE IMPLEMENTED	WILL NOT IMPLEMENT	NON RESPONSIVE	FURTHER STUDY	FAILED TO RESPOND
			1	adopt financial planning for balanced budgets			X				
		Fiscal Health	2	commit to operate in budget constraints			Х				Ш
l		1 iscar ricalar	3	not use one time revenues for on-going expenses	<u> </u>		Х				Ш
71	San Gahriel		4	have a rainy day fund	<u> </u>		Х				Ш
'-	Juli Suil Subilei		1	establish an audit committee for independent auditor	<u> </u>		Х				Ш
İ			3	if auditor provides non-audit services ensure review	_	X					
1		Management	6	policies and procs for anonymously reporting fraud			X				Ш
			8	competitive selection independent auditor every 5 yrs		Х					Ш
	1 1		1	adopt financial planning for balanced budgets	<u> </u>	Х	<u> </u>				Ш
		Fiscal Health	2	commit to operate in budget constraints		X					Ш
ŀ		i ibaai ribaian	3	not use one time revenues for on-going expenses		Х					Ш
1			4	have a rainy day fund		Х					Ш
72	San Marino	Governance	2	develop and report on performance measures	<u> </u>	Х					
'~		Practices	3	develop specific annual goals for the city's executive		X					Ш
			1	establish an audit committee for independent auditor		Х					Ш
		Financial	2	select the auditor through a competitive process			X				Ш
1		Management	6	policies and procs for anonymously reporting fraud				X			Ш
		<u> </u>	8	competitive selection independent auditor every 5 yrs			X				Ш

		2012-20	12 DECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		X					
			Fiscal Health	2	commit to operate in budget constraints		X				igsqcup	Ш
]			1 iscui i iculai	3	not use one time revenues for on-going expenses		X			<u> </u>	igsqcup	Ш
				4	have a rainy day fund		X		igsqcut	<u> </u>		
73		Santa Clarita	Governance Practices	2	develop and report on performance measures		x					
1				1	establish an audit committee for independent auditor				Х			
			Financial Management	5	require financial procedures annual review & 3yr update				Х			
			Management	8	competitive selection independent auditor every 5 yrs		X					
				1	adopt financial planning for balanced budgets		X					
			Since I Health	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					
		Santa Fe	Governance Practices	2	develop and report on performance measures		x					
74		Springs		1	establish an audit committee for independent auditor		X					
1				2	select the auditor through a competitive process						X	
			Financial	3	if auditor provides non-audit services ensure review		Х					
			Management	5	require financial procedures annual review & 3yr update		X					
l				6	policies and procs for anonymously reporting fraud						Х	
				8	competitive selection independent auditor every 5 yrs						Х	

	2012-20	13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		Х					
		i iscai i lealtii	3	not use one time revenues for on-going expenses		X					Ш
			4	have a rainy day fund	<u> </u>	X					Ш
75	Santa Monica		1	establish an audit committee for independent auditor	1	X					Ш
′3	Santa Monica		3	if auditor provides non-audit services ensure review		X					Ш
		Financial	4	accounting pol and proc define duties of employees	┷	Х					Ш
		Management	5	require financial procedures annual review & 3yr update	_	Х					Ш
			6	policies and procs for anonymously reporting fraud		X	$oxed{igspace}$				Ш
			8	competitive selection independent auditor every 5 yrs	_	X			<u> </u>		Ш
			1	adopt financial planning for balanced budgets	_	X			<u> </u>		Ш
		Fiscal Health	2	commit to operate in budget constraints	_	X					
		Tiscar ricaicii	3	not use one time revenues for on-going expenses		X					
76	Sierra Madre		4	have a rainy day fund	1	X					Ш
'"	Siena naule		1	establish an audit committee for independent auditor				X			igsqcut
		Financial	4	accounting pol and proc define duties of employees			X				
		Management	6	policies and procs for anonymously reporting fraud						X	
			8	competitive selection independent auditor every 5 yrs		X			<u> </u>		

	2012-20	13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
77	Signal Hill	riscai nealtii	3	not use one time revenues for on-going expenses		X					
//	Signal Fill		4	have a rainy day fund		X					
		Financial	1	establish an audit committee for independent auditor						X	
		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					
		ristai nealtii	3	not use one time revenues for on-going expenses		Х					
			4	have a rainy day fund		X					
70	Court El Monto		1	adopt a strategic plan		X					
78	South El Monte	Governance Practices	2	develop and report on performance measures		X					
		Fractices	3	develop specific annual goals for the city's executive		X					
			1	establish an audit committee for independent auditor			X				
		Financial	7	internal control procedures for financial management			X				
		Management	8	competitive selection independent auditor every 5 yrs		Х					

	2012-20	13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets			Х				
		Fiscal Health	2	commit to operate in budget constraints			Х				Ш
		1 iscal fieatch	3	not use one time revenues for on-going expenses			Х				Ш
			4	have a rainy day fund			Х				Ш
79	South Gate		1	establish an audit committee for independent auditor			Х				
		Financial	3	if auditor provides non-audit services ensure review	1		X				Ш
		Management	4	accounting pol and proc define duties of employees	_		X				Ш
			5	require financial procedures annual review & 3yr update			Х		_		Ш
			8	competitive selection independent auditor every 5 yrs	<b>_</b>					X	Ш
		:	1_	adopt financial planning for balanced budgets		Х		_			$\sqcup$
		Fiscal Health	2	commit to operate in budget constraints		X					<u> </u>
			3	not use one time revenues for on-going expenses		X					Ш
i			4	have a rainy day fund		X		_			Ш
80	South Pasadena	Governance	2	develop and report on performance measures	$\perp$	Х					Ш
		Practices	3	develop specific annual goals for the city's executive		Х					Ш
1		Financial	1	establish an audit committee for independent auditor	$\bot$			X			Ш
		Management	5	require financial procedures annual review & 3yr update		X					Ш
		L,	8	competitive selection independent auditor every 5 yrs			X				Ш

	2012-20	013 RECOMMEN	DA'	TIONS 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	adopt financial planning for balanced budgets			X				
		Fiscal Health	2	commit to operate in budget constraints		X					
•		riscai nealtii	3	not use one time revenues for on-going expenses		Х					
81	Temple City		4	have a rainy day fund	1_	Х			L		
		Financial	1	establish an audit committee for independent auditor		X			<u> </u>		
		Management	6	policies and procs for anonymously reporting fraud	<u> </u>	X					
		Tranagament	8	competitive selection independent auditor every 5 yrs	<u> </u>	X	-				Ш
			1	adopt financial planning for balanced budgets		X					
		Fiscal Health	2	commit to operate in budget constraints	_	X					
82	Torrance	riscar ricator	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund	ļ	X					Ш
		Financial Management	8	competitive selection independent auditor every 5 yrs			х				
			1	adopt financial planning for balanced budgets		X			<u> </u>		
		Fiscal Health	2	commit to operate in budget constraints		X					
83	Vernon	riscai ricaidi	3	not use one time revenues for on-going expenses		X					
			4	have a rainy day fund			X		<u> </u>		
		Financial Management	8	competitive selection independent auditor every 5 yrs		x					

	2012-20	13 RECOMMEN	DA	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
		riscai rieaitii	3	not use one time revenues for on-going expenses	<u> </u>	X					
84	Walnut		4	have a rainy day fund		X					
		Financial	2	select the auditor through a competitive process	1	X					Щ
		Management	_5_	require financial procedures annual review & 3yr update	<u> </u>	X					Ш
			8	competitive selection independent auditor every 5 yrs	ļ	X					Ш
			1	adopt financial planning for balanced budgets	┞		X				
		Fiscal Health	2	commit to operate in budget constraints	_		X				Ш
			3	not use one time revenues for on-going expenses			X				Ш
			4	have a rainy day fund	ļ	<u> </u>	Х				Ш
		Governance Practices	2	develop and report on performance measures			X				ŀ
85	West Covina	Tractices	1	establish an audit committee for independent auditor	1			Х			
			2	select the auditor through a competitive process				X			
i		Financial	4	accounting pol and proc define duties of employees			х				
[		Management	5	require financial procedures annual review & 3yr update			Х				
			6	policies and procs for anonymously reporting fraud			X				
			8	competitive selection independent auditor every 5 yrs		Х					

	2012-20	TIONS 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	adopt financial planning for balanced budgets		Х					
		Fiscal Health	2	commit to operate in budget constraints		X					
86	West Hollywood	i iscai i leaicii	3	not use one time revenues for on-going expenses		X					Ш
80	West Hollywood		4	have a rainy day fund		X					Ш
		Financial	1	establish an audit committee for independent auditor			Х				
		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					
		i iscai i icaicii	3	not use one time revenues for on-going expenses		X					Ш
87	Westlake Village		4	have a rainy day fund	ļ	X					
		Financial	1	establish an audit committee for independent auditor		x				_	
		Management	8	competitive selection independent auditor every 5 yrs		x					

	2012-2013 RECOMMENDATIONS SUMMARY FOR THE CITIES  # 5 5 6 7 8 8 8 9 8 9 8 9 8 9 8 9 8 9 9 8 9										
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	adopt financial planning for balanced budgets		X					Ш
	i	Fiscal Health	2	commit to operate in budget constraints		X					Ш
		i iscai ricaidii	3	not use one time revenues for on-going expenses		Х					
اموا	Whittier		4	have a rainy day fund	<u> </u>	Х					
88	whittier		1	establish an audit committee for independent auditor		Х					Ш
		Financial	2	select the auditor through a competitive process		X					Ш
		Management	4	accounting pol and proc define duties of employees		X					Ш
			8	competitive selection independent auditor every 5 yrs		X	<u> </u>				$oxed{oxed}$

## **ANALYSIS OF CITIES' RESPONSES \***

## **FISCAL HEALTH**

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

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

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

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

<sup>\*</sup> 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.							
	27 OF 27 CITIES RESPONDED						
		TO BE	WILL NOT	NON-	FURTHER		
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY		
0 <b>0%</b>	12 <b>44%</b>	7 <b>26%</b>	1 <b>4%</b>	3 <b>11%</b>	4 <b>15%</b>		

GP-2	Cities should develop and report on performance measures or
	indicators to evaluate outcomes. These performance measures
	should be quantified, focused on outcomes and information should
	be provided for several years to allow evaluation of progress over time.

36 OF 36 CITIES RESPONDED						
TO BE WILL NOT NON- FURTHER PENDING IMPLEMENTED IMPLEMENT RESPONSIVE STUDY						
0 <b>0</b> %	13 <b>36%</b>	15 <b>42%</b>	4 <b>11%</b>	2 <b>6%</b>	2 <b>6%</b>	

GP-3	City councils should develop specific annual goals for the city's
	executive.

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

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

PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY			
0	7	2	1	1	0			
0%	64%	18%	9%	9%	0%			
GP-5	GP-5 Cities should publish the financial reports (CAFR) on their city's website.							
				··.	<del>-</del>			

3 OF 3 CITIES RESPONDED						
		TO BE	WILL NOT	NON-	FURTHER	
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY	
0	2	1	0	0	0	
0%	67%	33%	0%	0%	0%	

<sup>\*</sup>all percentages are approximate due to rounding

## **ANALYSIS OF CITIES' RESPONSES \***

#### **FINANCIAL MANAGEMENT**

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

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

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

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						
		TO BE	WILL NOT	NON-	FURTHER	
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY	
0	10	7	1	0	0	
0%	0% 56% 39% 6% 0% 0%					

<sup>\*</sup> 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							
		TO BE	WILL NOT	NON-	FURTHER		
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY		
1	18	16	4	0	2		
2%	44%	39%	10%	0%	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								
		TO BE	WILL NOT	NON-	FURTHER			
PENDING	IMPLEMENTED	IMPLEMENTED	IMPLEMENT	RESPONSIVE	STUDY			
0	14	14	2	1	4			
0%	40%	40%	6%	3%	11%			

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

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

<sup>\*</sup> all percentages are approximate due to rounding