

January 03, 2020

Wade Crowfoot, Secretary  
California Natural Resources Agency  
1416 Ninth Street, Suite 1311  
Sacramento, CA 95814

Dear Mr. Wade Crowfoot,

In accordance with the State Leadership Accountability Act (Leadership Accountability), the California Coastal Commission submits this report on the review of our internal control and monitoring systems for the biennial period ending December 31, 2019.

Should you have any questions please contact Alison Dettmer, Chief Deputy Director, at (415) 904-5205, [Alison.Dettmer@coastal.ca.gov](mailto:Alison.Dettmer@coastal.ca.gov).

## **GOVERNANCE**

### **Mission and Strategic Plan**

#### **BACKGROUND**

The California Coastal Commission was first created by voter initiative in 1972 (Proposition 20) and then statutorily established by the Legislature in the California Coastal Act of 1976.

The Commission, in partnership with coastal cities and counties, plans and regulates the use of land and water in the coastal zone. Development activities, which include, among other things, construction of buildings, divisions of land, and activities that change the intensity of use of land or public access to coastal waters, generally require a coastal permit from either the Coastal Commission or a local government.

The Coastal Act includes specific policies (see Division 20 of the Public Resources Code) that govern issues such as shoreline public access and recreation, lower cost visitor-serving facilities, terrestrial and marine habitat protection, visual resources, landform alteration, agricultural lands, commercial fisheries, industrial uses, water quality, offshore oil and gas development, transportation, development design, power plants, ports and public works. The policies of the Coastal Act constitute the statutory standards applied to planning and regulatory decisions made by the Commission and by local governments, pursuant to the Coastal Act.

The Commission is an independent, quasi-judicial state agency. The Commission is composed of twelve voting members, appointed equally (four each) by the Governor, the Senate Rules Committee, and the Speaker of the Assembly. Six of the voting commissioners are locally elected officials and six are appointed from the public at large. Three ex officio members represent the Resources Agency, the California State Transportation Agency, and the State Lands Commission.

The coastal zone, which was specifically mapped by the Legislature in 1976, covers an area larger than the State of Rhode Island. On land the coastal zone varies in width from several hundred feet in highly

urbanized areas up to five miles in certain rural areas. Offshore the coastal zone extends out three miles from shore. The coastal zone established by the Coastal Act does not include San Francisco Bay, where development is regulated by the Bay Conservation and Development Commission.

### **Key Statutory Responsibilities**

California's coastal management program is carried out through a partnership between state and local governments. Implementation of Coastal Act policies is accomplished in part through the preparation of local coastal programs (LCPs) that are required to be completed by each of the 15 counties and 61 cities located in whole or in part in the coastal zone. Completed LCPs must be submitted to the Commission for review and approval. An LCP includes a land use plan (LUP) which may be the relevant portion of the local general plan, including any maps necessary to administer it, and the zoning ordinances, zoning district maps, and other legal instruments necessary to implement the land use plan. Coastal Act policies are the standards by which the Commission evaluates the adequacy of LUPs. Implementing ordinances and programs must be consistent with and adequate to carry out the LUP. Amendments to certified LCPs only become effective after approval by the Commission.

Development within the coastal zone may not commence until a coastal development permit has been issued by either the Commission or a local government that has a Commission-certified local coastal program. After certification of an LCP, coastal development permit authority is delegated to the appropriate local government, but the Commission retains original permit jurisdiction over certain specified lands (such as tidelands and public trust lands). The Commission also has appellate authority over development approved by local governments in specified geographic areas as well as certain other developments.

The Commission reviews and acts on port master plans and amendments to the m from the industrial ports of Hueneme, Los Angeles, Long Beach, and San Diego. Commission approval is necessary to allow port expansions to meet future growth needs. A similar requirement applies to land areas of universities in the coastal zone (e.g., the University of California campuses at Santa Cruz, Santa Barbara, and San Diego; Pepperdine University; and San Diego State University). The Commission also has an oil spill prevention and response program, a statewide Coastal Act Enforcement Program, and a federal consistency program authorized under the federal Coastal Zone Management Act, through which the Commission is able to review federally authorized and conducted activities in and outside the coastal zone that affect California's coastal resources for consistency with the Coastal Act.

The Commission also implements a Coastal Access Program, in partnership with other state agencies such as the Coastal Conservancy, State Lands Commission, California State Parks and federal, regional and local park and recreation entities. The Commission carries out an extensive public education program that includes annual statewide coastal clean-up events, the "Adopt-A-Beach" program and the WHALE TAIL license plate program. It also maintains a Coastal Resource Information Center.

### **Control Environment**

Our Core Values: Guiding Implementation The core values of the Commission guide its implementation of the mission and shape the norms of behavior for the Commission, its staff, and an engaged public.

**Public Service:** The Commission is a public agency comprising appointed public officials, civil service staff, fellows, interns, and volunteers. The agency is charged with implementing the California Coastal Act to benefit all citizens of California. The Commission and staff strive to serve the public, respond to public inquiries, and provide effective customer service.

**Stewardship:** In partnership with local government, other governmental and non-governmental actors, and the public, the Commission is charged with protecting California's coastal resources and providing for priority coastal land uses. Through LCP planning, implementation oversight, and coastal development permitting, the Commission assures that the Coastal Act resource protection policies are effectively implemented statewide. The Commission fully embraces the Legislative findings of the Coastal Act, and applies the precautionary principle in the face of scientific uncertainty to avoid irreparable harm to the environment. Through education and outreach, the Commission fosters public stewardship of coastal resources.

**Rule of Law:** The Commission follows and applies the law fairly and consistently in each matter before it. The Coastal Act, certified LCPs, and Commission regulations govern the Commission's decisions. The Commission abides by all applicable state and federal laws, administrative procedures, and constitutional requirements, including providing due process under the law.

**Science/Objectivity:** The Commission applies the scientific method and reasoned analysis in its daily work. The Commission identifies facts, uses the best available science, and produces objective evaluations. The Commission strives to be dispassionate in its analysis of impacts and consideration of alternatives.

**Maximum Public Participation:** The Coastal Act mandates the right of the people to understand and participate in the coastal program. The Commission welcomes public input into our daily work and we strive to provide complete and useful information about our program. The Commission believes its procedures for participation are fair to all participants.

**Excellence:** Commission staff members are professionals seeking to be effective and efficient. We treat each other with respect as professional colleagues, work hard, and strive for excellence in our relationships and all of our work products, recognizing the responsibility to use public funds effectively and wisely.

**Teamwork:** The Commission embraces teamwork within the agency and with outside entities, recognizing that teamwork is essential to producing excellent work. The Commission strives to take full advantage of the diverse expertise and experience of our staff and other organizations. We support each other and acknowledge California Coastal Commission Strategic Plan 2020-2025 Public Review Draft 9 the critical role that each unit of the agency plays in achieving the Commission's mission.

**Integrity:** The Commission adheres to the highest ethical standards for interpersonal and civil service behavior. The Commission recognizes the humanity of all persons, and treats individuals with respect, fairness, and compassion. We are patient, honest and forthright with each other and the public.

**Problem-Solving:** The Commission uses common sense and seeks practical solutions to the planning and regulatory challenges we face and listens carefully to find positive alternatives. We avoid rigid bureaucratic response and embrace the role that learning, discovery, and creativity play in the Commission's daily work.

**Diversity:** The Commission values diversity at all levels of the organization and is committed to fostering an environment in which employees from a variety of backgrounds, cultures, and personal experiences are welcomed and can thrive. We believe the diversity of our employees and their unique ideas inspire innovative solutions to further our mission of protecting and enhancing California's coast and ocean for present and future generations.

**Balance:** The Commission seeks balance between our personal and professional lives. We recognize that a productive workplace requires healthy minds and bodies, and that the Commission's work suffers without sufficient personal and family time and relaxation. Commission staff members communicate openly with supervisors and managers about maintaining balance and identifying priorities. We embrace flexibility to support the need for professional and personal balance.

### MONITORING ACTIVITIES

The Commission's senior staff members, including the Executive Director, Chief Deputy Director, and Deputy Directors meet weekly to identify and discuss issues, priorities and risks to each District Office, as well as the agency as a whole. At these meetings, managers raise issues that are tracked in the Strategic Plan, as well as issues related to all aspects of the program, including personnel, business services and accounting.

As the head of California Coastal Commission, John Ainsworth, Executive Director, is responsible for the overall establishment and maintenance of the internal control and monitoring systems.

Senior staff reports on major items through weekly senior staff meetings, and significant items are then brought to the executive staff meeting each month. Meeting topics include discussion of a wide range of current and potential internal control issues that need to be addressed, including issues related to the risks identified below. These meetings also allow management to discuss issues they have been made aware of by line staff and decide what steps are needed to mitigate the issues that arise. These staff meetings also inform the reports to the Coastal Commission, including the annual update on progress made on the Commission's Strategic Plan.

### SUCCESSION PLANNING

The Commission, like many state agencies, has had numerous retirements of very experienced senior staff and is facing a very large number of retirements in the current year and over the next one to five fiscal years. This wave of retirements will include numerous senior staff members who have had long careers in public service and a wealth of knowledge and skills.

The cause of the risk is that the state workforce has a large number of baby boomers, who are now reaching retirement age.

The potential result of a large number of retirements could be loss of institutional knowledge related disruption to operations.

The Commission is preparing for the loss of the experienced staff by implementing succession planning and knowledge transfer strategies, recruiting and training a skilled and diverse new staff, and pursuing structural salary increases for the Coastal Program Analyst job classification series and geopay for all staff to improve retention. These measures are existing internal controls that are described in the current Commission's Strategic Plan and further accentuated in the draft 2020-2025 Strategic Plan, and

are carried out pursuant to the implementation and monitoring processes provided in that document. These measures will help ensure the Commission continues to operate effectively and efficiently throughout the upcoming wave of retirements.

Increasing and fostering diversity in the workplace is a goal shared by the Commission and agencies, organizations, and businesses across all sectors. A diverse workforce enables organizational success by supporting a broad range of employee perspectives, skills, and ideas. Through the draft 2020-2025 updated Strategic Plan, the Commission will continue and expand its internship program, and it will identify opportunities and strategies for enhanced outreach to recruit a diverse and highly qualified applicant pool for needed positions.

Large numbers of retirements in a fiscal year will place a financial burden on the agency. We are addressing this risk, in part, by asking all employees to estimate retirement timing and plan as much as possible for peak retirement pay-out periods. The Commission enforces the year December 640 hour cap of vacation and annual leave by sending reminders throughout the year, requiring leave reduction plans, and requiring specific time off as needed. As of December 31, 2019, all civil service employees of the Commission will have 640 hours or less of leave.

Keeping all employees at or below the 640 hour cap every year helps reduce the financial burden of retirement pay-outs.

### **Information and Communication**

The Commission is a small agency that is highly focused on its core mission. This structure facilitates ample communication between staff and management and between different units. Communication happens on a regular basis at monthly executive staff meetings, weekly senior staff meetings, and at district or unit meetings (which include both management and staff). Implementation of our Strategic Plan (as described above) is a key mechanism for communicating about risks and responses and for tracking progress made on implementation of responses. In addition, the Commission recently updated its duty statements to ensure they are up to date and include all position responsibilities, including those related to monitoring and implementation of Strategic Plan action items and other internal controls.

As needed, the executive staff informs senior staff of any policy or procedure changes needed to assist in the mitigation of the deficiencies discovered, and all-staff email memos or other forms of written communication are used when appropriate.

### **MONITORING**

The information included here discusses the entity-wide, continuous process to ensure internal control systems are working as intended. The role of the executive monitoring sponsor includes facilitating and verifying that the California Coastal Commission monitoring practices are implemented and functioning. The responsibilities as the executive monitoring sponsor(s) have been given to:  
Alison Dettmer, Chief Deputy Director.

As the head of California Coastal Commission, John Ainsworth, Executive Director, is responsible for the overall establishment and maintenance of the internal control and monitoring systems.

### **EXECUTIVE MONITORING SPONSOR(s)**

The executive monitoring sponsor responsibilities include facilitating and verifying that the California Coastal Commission internal control monitoring practices are implemented and functioning as intended. The responsibilities as the executive monitoring sponsor(s) have been given to: Susan Hansch, Chief Deputy Director.

#### MONITORING ACTIVITIES

Senior staff reports on major items through weekly senior staff meetings, and significant items are then brought to the executive staff meeting each month. Meeting topics include discussion of a wide range of current and potential internal control issues that need to be addressed, including issues related to the risks identified below. These meetings also allow management to discuss issues they have been made aware of by line staff and decide what steps are needed to mitigate the issues that arise. These staff meetings also inform the reports to the Coastal Commission, including the annual update on progress made on the Commission's Strategic Plan.

The annual update on the progress made on the Commission's Strategic Plan is a public document that is posted on the Commission's website. Executive staff presents the monitoring report to the Commissioners at a regularly scheduled Commission hearing, according to the Commission's typical hearing procedures. Key staff members are responsible for each Strategic Plan action item, including those items related to the risks identified above. Senior staff seeks input from all staff members on evaluating progress on Strategic Plan action items prior to publishing the annual monitoring report, and all staff is encouraged to review the completed monitoring report.

If progress on the Strategic Plan or other agency initiatives is determined to be inadequate, either by the Commission or by Commission staff, executive staff, including through their monthly meeting, will determine if changes are needed.

The Commission staff has worked diligently on a comprehensive update of the current Strategic Plan and a public review draft was released on December 6, 2019 and is posted on the Commission's website. Public hearings will be held in February 2020 with Commission review and adoption in April or May 2020. The updated Strategic Plan will cover the period 2020 to 2025 and will serve to guide the Commission's focus and priorities over the next five years if financial and staff resources are available.

The Commission staff has also been monitoring its activities through the Corrective Action Plan (CAP) process associated with the OSAE report (see discussion, above). The CAP is updated and submitted to the Department of Finance every six months until the planned actions have been implemented, and the Commission has made significant progress on implementation.

#### MONITORING VULNERABILITIES

As vulnerabilities are identified, they are evaluated through regular meetings with senior staff and executive staff. Depending on the nature of the vulnerability, responses will be identified either by senior staff or executive staff. After determining the appropriate response, executive staff will identify the staff who will be responsible for overseeing implementation of the response. The staff who is responsible for overseeing implementation, will also be required to report on the response regularly, so that it can be monitored and adjusted by executive staff, as necessary.

## **RISK ASSESSMENT PROCESS**

The following personnel were involved in the California Coastal Commission risk assessment process: executive management, middle management, front line management, and staff.

The following methods were used to identify risks: brainstorming meetings, employee engagement surveys, ongoing monitoring activities, audit/review results, other/prior risk assessments, external stakeholders, questionnaires, consideration of potential fraud, performance metrics, and other.

The following criteria were used to rank risks: likelihood of occurrence, potential impact to mission/goals/objectives, timing of potential event, potential impact of remediation efforts, tolerance level for the type of risk, and other.

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As needed, the executive staff informs senior staff of any policy or procedure changes needed to assist in the mitigation of the deficiencies discovered, and all-staff email memos or other forms of written communication are used when appropriate.

## **RISKS AND CONTROLS**

### **Risk: FI\$CAL CONVERSION**

The Commission is in FI\$Cal Conversion Wave 4, and had a 'go live' date of July 2017. The conversion to FI\$Cal has affected many of the Commission's accounting, procurement, business services and budgeting procedures. As with many other State agencies, the conversion continues to present numerous challenges. Using the FI\$Cal system is more time consuming than previous systems, and we have found that accounting, procurement, and budget tasks in FI\$Cal take about triple the time that the same tasks took under the former CalStars system.

Commission staff is fully committed to getting to be fully operational in the Fi\$Cal system for accounting, billing, procurement, budgeting, and expenditure tracking. The reality of the Fi\$Cal system is that while it has many important features, it is time consuming, cumbersome, and there are often system errors and inaccuracies that we need Fi\$Cal staff assistance to resolve. This often means significant delays in all processes and reconciliation. Because of some of the structural problems with the overall Fi\$Cal system that are yet to be resolved, fiscal year end close take much longer than it should and it is difficult to have a real time accurate picture of budget status. The Commission currently has insufficient staff capacity to address workload challenges in accounting, procurement, business services, and budget development and tracking. The cause of this risk is the requirement to transition to a new accounting system.

The result could be inaccurate accounting, as well as the possibility of inappropriate expenditures or other actions based on such inaccurate accounting.

The Commission is continuing to address this risk by empowering our team of Fi\$Cal 'super users' who oversee implementation. The super user team is made up of high level staff from multiple key departments, including budgeting, accounting, and business services (procurement). The team participated in the Fi\$Cal training, and is charged with overseeing implementation of the system within the agency. The super user team will continue to identify specific needs and pursue resources to help address those needs.

The Commission is also addressing this risk by working with the Department of Finance and the Fi\$Cal staff for specific problem-solving assistance. Commission staff attend all relevant Fi\$Cal training and collaborate with other agencies to get insights and assistance.

#### **Control: Fi\$CAL CONVERSION**

The Commission is continuing to address this risk by empowering our team of Fi\$Cal 'super users' who oversee implementation. The super user team is made up of high level staff from multiple key departments, including budgeting, accounting, and business services (procurement). The team participated in the Fi\$Cal training, and is charged with overseeing implementation of the system within the agency. The super user team will continue to identify specific needs and pursue resources to help address those needs.

The Commission is also addressing this risk by working with the Department of Finance and the Fi\$Cal staff for specific problem-solving assistance. Commission staff attend all relevant Fi\$Cal training and collaborate with other agencies to get insights and assistance.

#### **Risk: KEY PERSON DEPENDENCE, SUCCESSION PLANNING**

The Commission, like many state agencies, has had numerous retirements of very experienced senior staff and is facing a very large number of retirements in the current year and over the next one to five fiscal years. This wave of retirements will include numerous senior staff members who have had long careers in public service and a wealth of knowledge and skills.

The cause of the risk is that the state workforce has a large number of baby boomers, who are now reaching retirement age.

The potential result of a large number of retirements could be loss of institutional knowledge related disruption to operations.

#### **Control: WORKFORCE PLANNING**

The Commission is preparing for the loss of the experienced staff by implementing succession planning and knowledge transfer strategies, recruiting and training a skilled and diverse new staff, and pursuing structural salary increases for the Coastal Program Analyst job classification series and geopay for all staff to improve retention. These measures are existing internal controls that are described in the current Commission's Strategic Plan and further accentuated in the draft 2020-2025 Strategic Plan, and are carried out pursuant to the implementation and monitoring



processes provided in that document. These measures will help ensure the Commission continues to operate effectively and efficiently throughout the upcoming wave of retirements. Increasing and fostering diversity in the workplace is a goal shared by the Commission and agencies, organizations, and businesses across all sectors. A diverse workforce enables organizational success by supporting a broad range of employee perspectives, skills, and ideas. The Commission will continue and expand its internship program, and it will identify opportunities and strategies for enhanced outreach to recruit a diverse and highly qualified applicant pool for needed positions.

**Risk: EXTERNAL – FUNDING – SOURCES, LEVELS**

The Commission receives approximately 10% of its total budget from the Federal government through Coastal Zone Management Grants. Although this has been a steady funding source for many years, recent discussions at the national level indicate that Federal funding for this program may be cut significantly in the next several years.

The cause of this risk is changes in policy direction at the Federal level.

The loss of this funding would have a significant impact on the Commission's ability to maintain its operations.

**Control: FUNDING – SOURCES, LEVELS**

The Commission's senior staff is closely monitoring Federal budget discussions and evaluating potential impacts of a loss or reduction of this funding on operations. The result will be that the Commission will be prepared to develop and submit a budget change proposal in the event that funding is significantly reduced or cut altogether.

**Risk: RECRUITMENT, RETENTION, STAFFING LEVELS**

The Commission joined a CALHR Cohort team to prepare a Work Force Plan for the Coastal Commission. We completed a draft work force plan and a final work force plan will be completed in 2020 in conjunction with the completion and adoption of the 2020-2025 updated Strategic Plan. The work force plan identifies key issues around staff salaries, recruitment and retention, diversifying the work force, training, and succession plan that are relevant to this SLAA Report and our updated draft 2020-2025 Strategic Plan.

The Commission recruits and hires excellent staff, but because of low state salaries for many of its positions, the Commission has trouble retaining staff.

The cause of this risk is that state salaries, especially in coastal areas are much lower than salaries for comparable positions in local, regional, and federal agencies. The Commission had a salary study prepared for the Coastal Program Analyst series, and found that employees are paid up to 40% less than their local government counterparts.

The result is that in the past few years, we have seen a pattern of entry level staff staying only one to two years and leaving for other higher paying government jobs. This makes it very difficult to sustain a team of well trained staff to implement the Coastal Act. Also, it is time consuming and expensive to recruit, hire, and train new staff to then have them leave after a couple of years because of low pay.

**Control: RECRUITMENT, RETENTION, STAFFING LEVELS**

The Commission submitted a salary package to CalHR, and is continuing to pursue salary increases, as well as geopay for all our employees. Salary increases are absolutely essential to help the Commission improve retention levels. Enhancing salary structure is one of the top priorities of the Commission's draft 2020-2025 updated Strategic Plan.

**Risk: STAFF – TRAINING, KNOWLEDGE, COMPETENCE**

Staff training and capacity is one of the most fundamental areas to address to ensure the future success of the Commission, particularly with the anticipated level of retirements and necessary succession in the agency.

The cause of this risk is the complex nature of the Commission's work and the need for very specialized legal and technical knowledge.

The result is that if staff is not appropriately trained, the agency will not be able to support effective implementation of the Coastal Act.

**Control: STAFF – TRAINING, KNOWLEDGE, COMPETENCE**

The Commission conducts regular staff training, including on technical, legal, enforcement and IT/database related topics, and updates and disseminates related staff training materials. In addition, the Commission is completing work on a Federal grant to develop and implement a staff training program focused on Local Coastal Programs (LCPs), which are a key tool in our partnership with local governments throughout the state. The Commission conducted a survey of our line staff and developed a draft framework to ensure staff needs are met. In the coming years, the Commission will utilize Federal grant funds to finalize the training framework and to deliver new training sessions and materials. This work will be monitored through the Federal grant reporting process, as well as through the Strategic Plan, which has several action items related to this grant. These actions will enhance staff training. The public draft updated Strategic Plan for 2020-2025 include new specific action items for training to support staff skills and professional development.

**Risk: TECHNOLOGY – DATA SECURITY**

In July 2017, the California Military Department Cyber Security Defense Team conducted an Independent Security Assessment (ISA) of the Coastal Commission's computer network systems and operations. The ISA identified a number of equipment and software upgrades and changes to operational practices to enhance the security of the Commission's computer network systems and operations.

This data security risk is caused by the increasing capabilities and ever-evolving nature of information technology.

The result of the risk could be a breach of confidential or other sensitive information.

**Control: TECHNOLOGY – DATA SECURITY**

To address the findings and recommendations of the ISA, the Commission is continuing with

implementation of upgrades and required remediation. The Commission's IT staff monitor and adjust, as necessary, upgrades to network, operational and security systems. The Commission continues to seek necessary funding to fully implement all the recommendations of the 2017 ISA.

**Risk: POLITICAL, REPUTATION, MEDIA**

The Commission is a quasi-judicial body that takes actions on land use regulations and development permits at monthly public meetings. Many of these actions are highly sensitive, with numerous stakeholders and intense public interest. Further, as social media changes the nature of information sharing, it is increasingly important to establish a proactive social media presence.

The cause of this risk is the nature of the Commission's actions on land use regulations and development permits, including actions that affect high profile people and businesses, as well as actions that affect important beach access and coastal resource areas.

The result could be negative media attention targeted towards the Commission.

**Control: POLITICAL, REPUTATION, MEDIA**

The Commission established and filled a Public Information Officer position. The Public Information Officer prepares press releases and works with staff to effectively communicate with members of the press. The Public Information Officer is responsible for monitoring and reporting on significant negative media attention and developing appropriate response strategies. Through the implementation of the 2020-2025 updated Strategic Plan, the Commission will continue to enhance its social media strategy and press protocols to help protect the Commission's reputation and media presence.

**CONCLUSION**

The California Coastal Commission strives to reduce the risks inherent in our work and accepts the responsibility to continuously improve by addressing newly recognized risks and revising risk mitigation strategies as appropriate. I certify our internal control and monitoring systems are adequate to identify and address current and potential risks facing the organization.

**Jack Ainsworth, Executive Director**

CC: California Legislature [Senate (2), Assembly (1)]  
California State Auditor  
California State Library  
California State Controller  
Director of California Department of Finance  
Secretary of California Government Operations Agency