

## California State Auditor – March 2014 Audit Recommendations

#	Audit Finding	Status of finding
<u>4</u>	To comply with state law, benefit committees should ensure that they obtain sufficient documentation from grant applicants to demonstrate that proposed projects mitigate casino impacts. If applicable, that documentation should demonstrate that the requested funding represents a correct proportionate share of the costs attributable to casino impacts.	<u>Fully Implemented</u>
<u>9</u>	If San Diego County's benefit committee believes that its processes for distributing grant funds are vital to its effective management of distribution fund grants, it should seek legislative authority to change its process. Otherwise, San Diego County's benefit committee should instruct the Controller to release funds directly to the grant recipients.	<u>Resolved</u>
<u>10</u>	If San Diego County's benefit committee believes that its processes for distributing grant funds are vital to its effective management of distribution fund grants, it should seek legislative authority to change its process. Otherwise, San Diego County's benefit committee should refrain from placing limits on the time available for grant recipients to spend the grant funds.  <i><b>Proposed Response to resolve finding:</b></i> <i>County of San Diego has incorporated revisions to the by-laws of the IGLCBC to reflect that the inclusion of a timeframe in the grant agreement is an administrative procedure for tracking purposes, based upon the time grant applicants request in initial applications. To continue having accounting controls on these grants, agreements will still include time limits, but the revisions will allow Committee Staff to grant extensions requested by applicants. The San Diego IGLCBC still believes this is a narrow interpretation of the statute, and may consider recommendations to modify State Law in the future.</i>	<u>Pending</u>
<u>13</u>	To comply with the reform act, the benefit committee for San Diego County should review staff responsibilities to ensure that its conflict code requires all individuals participating in or making governmental decisions to disclose reportable interests.  <i><b>Proposed Response to resolve finding:</b></i> <i>IGLCBC has re-adopted the conflict of interest code as a formal part of the bylaws on February 11, 2015 to include specific references to members, alternates, and including staff. Committee Staff and members will complete 2015 Form 700s by the April 2015 deadline.</i>	<u>Pending</u>
<u>18</u>	To ensure that the benefit committee members and other designated individuals comply with reform act requirements for filing statements of economic interests, the Lake, Riverside, and San Diego benefit committees filing officers should attend FPPC training so that they are aware of and meet the responsibilities under the reform act. Each of these benefit committees should also establish a formal process for ensuring that all required individuals file statements of economic interests. For example, each benefit committees filing officer should notify designated individuals of their responsibility to submit statements of economic interests and follow up with those who fail to file.  <i><b>Proposed Response to resolve finding:</b></i> <i>The County of San Diego's Clerk of the Board of Supervisors has a process to track Form 700s for all Boards, Commissions and Committees, with the support of IGLCBC staff. This process uses an internal tracking system, hosted by the COB that gives access to committee staff to track and submit forms. Additionally, the revisions to the bylaws to adopt the interest code are responsive to this finding to include all members and staff.</i>	<u>Pending</u>