

Proposition 84 Citizens Advisory Committee

Report to the Legislature, Department
of Finance, and the Legislative Analyst's Office
June 2014

Proposition 84 Citizens Advisory Committee Members

Christopher Gardner
Habitat Restoration Manager, Cache Creek Conservancy

Jugdip Sandu
Political Science and Communications Student, UC Davis

Creston Whiting-Casey
Assistant Minute Clerk, Office of the Chief Clerk

California Natural Resources Agency Staff

Bryan Cash
Deputy Assistant Secretary for Bonds and Grants

Julie Alvis
Deputy Assistant Secretary

Natalie Hernandez
Committee Organizer and Executive Fellow

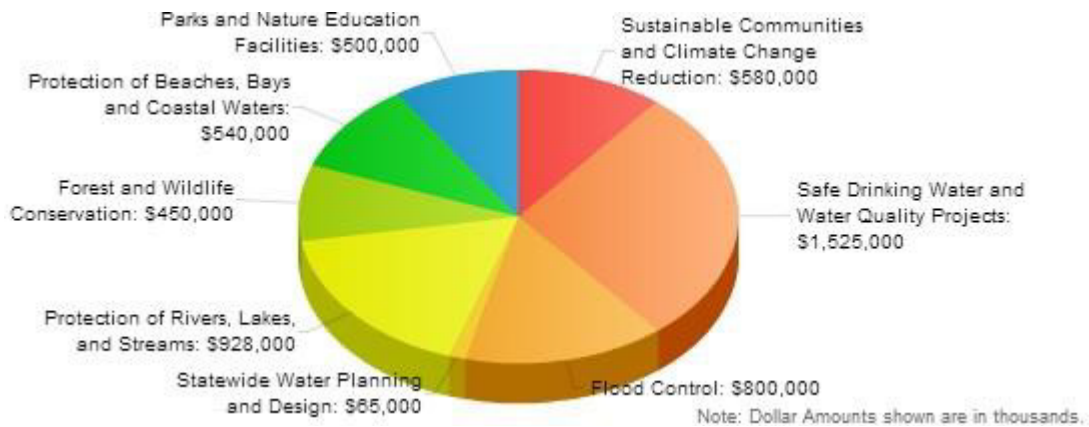


Executive Summary

The Proposition 84 Citizens Advisory Committee was created to review audits for departments and grantees using Proposition 84 funds. This report gives an overview of Proposition 84 and the Committee’s role, and then summarizes the Committee’s observations and recommendations. The Committee process and findings conclude that necessary steps are being taken to meet bond accountability goals and to respond to the auditors’ recommendations to improve oversight of Proposition 84.

Proposition 84 Bond Overview

The Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 (Proposition 84) authorizes \$5.388 billion in general obligation bonds to fund safe drinking water, water quality and supply, flood control, waterway and natural resource protection, water pollution and contamination control, state and local park improvements, public access to natural resources, and water conservation efforts. Proposition 84 allocations are as follows:



More information on Proposition 84 can be found at:
<https://bondaccountability.resources.ca.gov/p84.aspx>

Audits and Committee’s Role

In May 2013, the Department of Finance- Office of State Audits and Evaluation (OSAE) issued the Annual Report on Bond Audits and Oversight Activities to the Natural Resources Agency (Agency); see Appendix I for a full copy of the report. The report provides a consolidated summary of all bond audit and oversight activities performed from July 2007 through June 2012. During that time, OSAE issued 20 department audits and 58 grantee audits. The audits reviewed Propositions 12, 13, 40, 50, 84, and 1E bond programs and projects.

The following Proposition 84 bond language requires the formation of a “Citizens Advisory Committee” to review these audits: “The Secretary shall appoint a citizen advisory committee to review the annual audit and to identify and recommend actions to ensure that the intent and purposes of this division are met by the agencies responsible for implementation of this division.”

From the Annual Report, committee members were asked to review only those audits affecting Proposition 84 bond funds.

Committee Process

Agency staff created a link on the Agency’s website to solicit applications between April and May 2014. Staff screened for applicants with experience in one or more of the following areas: auditing, administration, finance, bond program management, natural resources issues, or bond financing, as well as an interest in government and civic participation. Upon selection by the Secretary, three individuals were chosen and participated in two meetings in mid-May and early June.

At the first meeting, Agency staff gave a presentation on Proposition 84, bond accountability, and audits. Committee members were then given the audit reports, and asked to review two department audits and six out of ten grantee audits.

<p>Department Audits:</p> <ol style="list-style-type: none"> 1. Department of Conservation <i>(May 2012)</i> 2. Sierra Nevada Conservancy <i>(April 2011)</i> 	<p>Grantee Audits:</p> <ol style="list-style-type: none"> 1. Resources Legacy Fund <i>(June 2012)</i> 2. Community Alliance for Family Farms <i>(June 2012)</i> 3. Reclamation District 341 – Sherman Island <i>(March 2012)</i> 4. Land Trust of Santa Barbara <i>(February 2012)</i> 5. Truckee River Watershed Council <i>(February 2012)</i> 6. Brannan Andrus Levee Maintenance District <i>(February 2012)</i> 7. Sierra Business Council <i>(January 2012)</i> 8. Pacific Forest Trust <i>(December 2011)</i> 9. Nevada County Resources Conservation District <i>(November 2011)</i> 10. High Sierra Resource Conservation and Development Council <i>(August 2011)</i>
---	---

Full audit reports are available at: <https://dof.ca.gov/programs/osae/bond-accountability-and-oversight-activities/>

The Committee binder additionally received the Proposition 84 bond language, the 2013 Annual Report on Bond Audits and Oversight Activities (Appendix I), and the Bond Accountability and Audit Guide: <https://esd.dof.ca.gov/reports/report.html>

Committee members were required to answer the following questions when reviewing the audits:

- i. What findings were most prevalent?
- ii. What policies would you recommend that departments implement to avoid these findings in the future?
- iii. When a finding occurs, have departments and grantees taken the necessary action to avoid these findings in the future?

At the second meeting, Agency Staff led a facilitated discussion about the audit review questions, observations, and recommendations. The Committee's comments were consolidated into a draft report by Agency staff, which was sent out for additional Committee comments before the Secretary's approval.

This final document will be delivered to the Legislature, the Department of Finance, the Legislative Analyst's Office, and posted to the Natural Resources Agency website.

Observations

In the 2013 Annual Report, OSAE auditors found that overall when reviewing Proposition 12, 13, 40, 50, 84, and 1E bonds programs and projects, " ...bond funds and bond-acquired assets were adequately accounted, safeguarded, and reported in compliance with the Bond Acts and state fiscal requirements. Most departments have taken action to address prior findings and strengthen controls" (Appendix I, pg. 2). However, the following recommendations were given to improve oversight:

- 1) Need to consistently document the project awarding process to demonstrate how selected projects met the established program awarding criteria.
- 2) Need to improve project/grant oversight and monitoring to ensure files contain sufficient documentation evidence, and grantees' claimed expenditures are reviewed for compliance with contract budgets, and are approved for disbursement.
- 3) Need to track and report status of managed projects, especially with fiscal data.
- 4) Need to always report and record fixed assets and real property transactions.

Proposition 84 Citizens Advisory Committee members also noted the following:

- 1) The audits that had findings were usually because of administrative costs and lack of documentation (e.g., salaries, travel, and benefits were over-claimed).
- 2) Two grantees (Reclamation District 341- Sherman Island and Brannan Andrus Levee Maintenance District) did not have documentation of a contract established with the engineering firm. The grantees said this was because they had been working with the

engineering firms for over 20 years and could not find original records. However, grantees did work to establish a new contract.

- 3) Matching funds were not adequately supported or timely reported. Auditors questioned the accuracy or timeliness of matching contributions several times.
- 4) The deliverable was almost always achieved and grantees were able to complete the project.
- 5) Lack of monitoring for post-project maintenance was a common finding.
- 6) Departments and grantees were cooperative with the recommendations.

Recommendations

Committee members suggested that OSAE conduct a mock audit of grant program guidelines before the guidelines are publicly released. This would prevent discrepancies between auditor requests, program guidelines, and grant agreements later on. One committee member noted that, "This issue seems to come from a lack of clear guidelines for reporting costs and the difference in each organization's own accounting practices." Furthermore, the auditors saw that, "Some grant contract language remained vague with respect to expenditure terms, project scope, and indirect cost guidelines" (Appendix I, pg. 3). An audit of guidelines would help address this issue.

One committee member also advised grantees to, "Assign an individual to keep track of pertinent documents and ensure their submission." In addition, for small grantees and if resources are available, it would be good to hire on an individual or company to take on financial or contractual obligations, like the Sierra Business Council did. Taking a more detailed account of reimbursement requests would help address this issue.

Overall, departments and grantees are incorporating observations and recommendations from previous audits, and persistent problems should be reduced.

Additional Notes

Agency staff reassured Committee members that OSAE can audit up to three years after completion of projects. The responsibility of complying with the recommendations from auditors is left on the departments and for Agency to ensure issues are satisfactorily resolved. Sometimes the audit findings lead to greater policy statements that Agency releases to the departments and grantees for guidance.

Conclusion

The Committee process and findings conclude that necessary steps are being taken to meet bond accountability goals and improve existing oversight for Proposition 84.

Appendix I: Annual Report on Bond Audits and Oversight Activities



May 8, 2013

Mr. John Laird, Secretary
California Natural Resources Agency
1416 Ninth Street, Suite 1311
Sacramento, CA 95814

Dear Mr. Laird:

Annual Report on Bond Audits and Oversight Activities

In accordance with our bond fund oversight responsibilities and pursuant to Public Resources Code section 75078, we submit the Annual Report on bond audits and oversight activities as of June 30, 2012.

Background

Between March 2000 and November 2006, California voters passed six bond measures (Propositions 12, 13, 40, 50, 84 and 1E) for natural resource projects totaling \$19.6 billion. These propositions authorized the sale of bonds to finance a variety of natural resource and flood control programs. The programs are administered by a number of state departments, agencies, boards, and conservancies (collectively referred to as departments). Bond proceeds are expended directly by the administering departments on various capital outlay projects, and are also disbursed to federal, state, local, and non-profit entities in the form of grants, contracts, and loans. See Appendix A for a list of departments and corresponding bond allocations as of June 30, 2012.

In 2007, following the passage of the 2006 Strategic Growth Plan bonds, Executive Order S-02-07 (bond executive order) increased accountability and transparency over all bond funds issued thereafter. Several requirements were established including the Bond Accountability website¹, 3-Part Accountability Plans, and audits of bond proceeds.

Prior to the bond executive order, the Department of Finance, Office of State Audits and Evaluations (Finance) performed bond audits for Propositions 12, 13, 40 and 50 and issued annual reports summarizing audit results. As of 2008, annual reports were no longer issued because all bond audit reports are posted to the Bond Accountability website.

¹ www.bondaccountability.ca.gov

Bond Audits and Oversight Activities

Since 2002, Finance has performed and issued over 500 departmental and grant level fiscal compliance audits of Propositions 12, 13, 40, and 50 bond programs. Because these same programs and departments received Proposition 84 and 1E bond funds, several of the audit findings are relevant and applicable to programs funded by Proposition 84 and 1E. As such, this report provides a consolidated summary of all bond audit and oversight activities performed during July 2007 through June 2012. Thereafter, an annual report summarizing the completed audits and oversight activities will be issued for each fiscal year.

Audit Activities

Bond audits are performed on an ongoing basis with separate audit reports issued. The audit reports include detailed audit findings, audit recommendations, and the auditee's response, including any corrective actions planned or taken.

The audits are conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. Audit objectives include determining whether:

- Awards and expenditures are in compliance with applicable laws, regulations, and established criteria.
- Bond funded projects are adequately monitored to ensure they stay within scope and cost.
- Bond funded projects achieved or are achieving the intended outcomes.

Audit scopes and methodologies are detailed in each audit report issued. See Appendix B for general audit methodologies.

Between July 2007 and June 2012, Finance performed 20 department audits. See Appendix C for a list of department audit reports issued. Additionally, audits of local assistance projects (grant awards) are conducted on an ongoing basis throughout the year. Between July 2007 and June 2012, a total of 122 bond funded projects were audited totaling over \$186.9 million in grant awards to various local government agencies and non-profit entities. See Appendix D for a list of grant audit reports issued.

In general, bond funds and bond-acquired assets were adequately accounted, safeguarded, and reported in compliance with the Bond Acts and state fiscal requirements. Most departments have taken action to address prior findings and strengthen controls. However, based on the findings from audit periods July 2007 through June 2012 we noted the following recurring conditions:

- *Project Awarding Process*: Some departments did not consistently document the awarding process to demonstrate how selected projects met the established program awarding criteria. Project awards should be well documented to demonstrate that bond proceeds are awarded to eligible entities and the proposed projects will meet the program's goals and objectives.

- *Project/Grant Oversight and Monitoring:* Project oversight by departments can be improved. Specifically, grant projects are not always adequately monitored to ensure bond funds were used only for authorized purposes and in compliance with approved scopes. Some project files contained insufficient evidence that grantees' claimed expenditures were reviewed for compliance with contract budgets and approved for disbursement. Further, some grant contract language remained vague with respect to expenditure terms, project scope, and indirect cost guidelines.

Without adequate oversight of grant expenditures, the potential for material undetected errors and irregularities is high. Departments should monitor grantees more closely to ensure they comply with all fiscal and performance accountability requirements, and revise the grant contract language to better control the use of bond funds.

- *Project Status Tracking and Reporting:* This has been a recurring condition each year since the audit periods beginning July 1, 2000. Some departments continue experiencing difficulties reporting the status of their projects. In addition, some departments did not reconcile their project status with their annual financial statements. Without complete and timely reconciliation between program and fiscal data, departments may lose control and accountability of bond funds, and material errors may remain undetected. Consequently, there is reduced assurance about the accuracy and completeness of the project status information reported by departments. Departments must maintain complete, accurate, and reconciled project status information, and timely submit this information when required.
- *Fixed Asset Recording and Reporting:* Some departments did not report and record fixed assets and real property transactions, nor did they reconcile property transactions in a timely manner. Departments should reconcile the fixed asset transactions to the accounting reports on a periodic basis, and should timely and accurately report fixed assets purchases to the Department of General Services for inclusion in the Statewide Real Property Inventory per the State Administrative Manual.

As noted above, these recurring issues have been previously communicated to applicable departments via separate audit reports as listed in Appendix C and most departments have taken action to address prior findings and strengthen controls. As part of our bond oversight responsibilities, prior audit findings are reviewed to determine if the issues are adequately addressed during subsequent department audits. In those cases where the findings were deemed significant, corrective action plans were requested as part of the department's response.

Oversight Activities

On an ongoing basis, Finance performs oversight activities pursuant to the bond executive order, including:

- **Three-Part Accountability Plans** – After the passage of Strategic Growth Plan bonds in 2006, Finance conducted reviews of the three-part accountability plans submitted by over 30 departments for over 100 different programs. Thereafter, Finance has continued reviewing three-part accountability plans on an ongoing basis for new or updated bond funded programs. All approved three-part accountability plans are located on the www.bondaccountability.ca.gov website.

- Project Status Reporting Compliance – Departments are required to report project status information pursuant to Government Code Section 16724.4 and the Executive Order S-2-07. Finance assesses management’s project status reporting compliance and controls during the bond audits.
- Bond Accountability and Audit Guide – In partnership with the California Natural Resources Agency, Finance developed a Bond Accountability and Audit Guide (Guide). The Guide is intended to assist departments administering bond funds by providing best-practice examples and references for project management procedures developed and used by various state and federal agencies. Additionally, the Guide outlines the general bond audit process to help departments prepare for and undergo a bond audit. The Guide was distributed to all departments administering resource bonds and is also posted to the bond accountability website.

This report will be published on our website. We appreciate the cooperation and assistance of all of participating departments and agencies. If you have any questions, please contact Diana Antony, Manager, at (916) 322-2985.

Sincerely,

Original signed by:

David Botelho, CPA
Chief, Office of State Audits and Evaluations

cc: Mr. Patrick Kemp, Assistant Secretary for Administration and Finance, Natural Resources Agency
Mr. Bryan Cash, Deputy Assistant Secretary, Natural Resources Agency
Ms. Julie Alvis, Deputy Assistant Secretary, Natural Resources Agency

Appendix A: Department Allocations Per Bond Acts

Propositions 12, 13, 40, 50, 84, 1E (in thousands)

Department	Allocation*
Air Resources Board (ARB)	\$50,000
Baldwin Hills Conservancy (BHC)	\$50,000
California Bay-Delta Authority (CBDA)	\$270,000
California Conservation Corp (CCC)	\$80,000
California Integrated Waste Management Board (CIWMB)	\$7,000
California State Coastal Conservancy (SCC)	\$1,010,400
California Tahoe Conservancy (CTC)	\$166,000
Coachella Valley Mountains Conservancy (CVMC)	\$61,000
Department of Conservation (DOC)	\$27,500
Department of Fish and Game (DFG)	\$237,000
Department of Forestry and Fire Protection (CDF)	\$20,000
Department of Parks and Recreation (DPR)	\$3,360,000
Department of Public Health (DPH)	\$855,000
Department of Water Resources (DWR)	\$8,236,500
Natural Resources Agency (Resources)	\$380,100
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy (RMC)	\$111,000
San Joaquin River Conservancy (SJRC)	\$76,000
Santa Monica Mountains Conservancy (SMMC)	\$171,000
Sierra Nevada Conservancy (SNC)	\$54,000
State Water Resources Control Board (SWRCB)	\$1,420,000
University of California (UC)	\$3,000
Wildlife Conservation Board (WCB)	\$1,910,500
Unspecified Departments	\$1,032,000
Total:	\$19,588,000

*Amounts represent allocations based on original bond acts and do not include subsequent appropriations.

GENERAL AUDIT METHODOLOGIES

- **Determine whether bond funds were awarded and expended in compliance with applicable laws, regulations, and established criteria.** To complete this objective, administering departments' management and staff are interviewed; the bond acts, applicable laws and regulations, policies, procedures, grant agreements, and contracts are reviewed; and a sample of expenditures (support, local assistance, and capital outlay) are tested to supporting documents. Particular emphasis is placed on areas such as awarding, contracting, and project monitoring, including project close-out and post-closure monitoring, if applicable. On a limited basis, we inspect acquired land and review appraisals, escrow/closing statements, deeds of trust, and the recording of state-owned land in departmental funds/accounts and statewide real property inventories. Where appropriate, the work of other auditors is reviewed and relied upon.
- **Determine whether administering departments adequately monitor projects to ensure they stay within scope and cost.** For this area, administering departments' fiscal and program staff are interviewed; operations and activities are observed; policies, procedures, contract terms, and project scopes are reviewed; project files are reviewed for evidence of periodic monitoring and submission of required deliverables; and a sample of bond expenditures are tested for proper authorization and compliance with established procedures and contract terms. Project status information and reporting compliance is also reviewed, including reviewing management controls over project status reporting and data accuracy.
- **Determine whether bond funded projects achieved or are achieving the intended outcomes.** The administering departments' management and staff are interviewed to determine how the department ensures project completion in accordance with the grant agreements; project files are reviewed for evidence of project completion, including authorized final completion reports, certificate of completion (construction projects), and post-completion site photos. Additionally, audits of grantees' and local agencies' projects are also performed on a risk basis. During the audits, site visits are conducted to determine if project deliverables were completed as required.

BOND DEPARTMENT AUDIT REPORTS ISSUED
July 2007 through June 2012

<u>Department</u>	<u>Report Date</u>
Department of Conservation	May 11, 2012
California Library	November 2, 2011
Santa Monica Mountains Conservancy	June 30, 2011
Sierra Nevada Conservancy	April 22, 2011
State Coastal Conservancy	January 24, 2011
San Gabriel and Lower Los Angeles Rivers and Mountains Conservancy	June 18, 2010
Department of Fish and Game	February 1, 2010
California Tahoe Conservancy	January 27, 2010
California Department of Public Health	October 20, 2009
California Conservation Corps	May 26, 2009
Wildlife Conservation Board	April 29, 2009
San Joaquin River Conservancy	April 17, 2009
Baldwin Hills Conservancy	December 16, 2008
State Water Resources Control Board	October 24, 2008
Coachella Valley Mountains Conservancy	October 2, 2008
Natural Resources Agency	May 23, 2008
Department of Conservation	April 18, 2008
University of California	May 21, 2007
Department of Fish and Game	August 16, 2007
California Conservation Corps	August 7, 2007

Appendix D: BOND GRANT AUDIT REPORTS ISSUED

July 2007 through June 2012

Entity/Grantee	Grantor Agency	Grant Amount	Report Date	Questioned Costs
City of Sacramento	Resources	\$1,500,000	June 2012	\$0
Department of Parks and Recreation	SCC	\$2,311,160	June 2012	\$0
Resources Legacy Fund	WCB, SCC	\$1,650,000	June 2012	\$0
Community Alliance for Family Farms	WCB, SWRCB	\$1,117,000	June 2012	\$9,245
Mojave Water Agency	DWR	\$25,000,000	June 2012	\$0
Point Reyes National Seashore Association	WCB, SCC	\$992,868	June 2012	\$0
City of San Diego	Resources	\$2,500,000	May 2012	\$0
Placer County Flood Control and Water Conservation District	DWR	\$1,033,612	May 2012	\$0
County of Santa Barbara	WCB	\$500,000	May 2012	\$27,351
Glenn-Colusa Irrigation District	DWR	\$4,539,940	April 2012	\$0
City of West Sacramento	RA, DWR, Parks	\$3,249,299	April 2012	\$0
Yolo County Flood Control and Water District	DWR	\$522,000	April 2012	\$0
Contra Costa Water District	DWR	\$12,795,112	April 2012	\$0
Reclamation District 563 – Tyler Island	DWR	\$4,810,650	April 2012	\$0
Reclamation District 341 – Sherman Island	DWR	\$9,182,997	March 2012	\$0
Trout Unlimited California	WCB	\$160,000	March 2012	\$0
Trout Unlimited, South Coast Chapter	SCC	\$771,194	February 2012	\$67,060
Land Trust of Santa Barbara	WCB, SCC, DOC	\$7,329,662	February 2012	\$0
Truckee River Watershed Council	SNC	\$293,400	February 2012	\$0
Brannan Andrus Levee Maintenance District	DWR	\$3,457,650	February 2012	\$182,450
Sierra Business Council	SNC	\$91,440	January 2012	\$24,328
Pacific Forest Trust	SNC	\$1,200,000	December 2011	\$82,700
Ojai Unified School District and Ojai Valley Land Conservancy	DWR	\$2,043,688	December 2011	\$73,222
Nevada County Resource Conservation District	SNC, DOC	\$709,007	November 2011	\$60,776
City of Glendale	DWR	\$2,500,000	October 2011	\$0
Mendocino County Resource Conservation District, Mendocino County Water Agency	DWR	\$460,748	September 2011	\$0
Natural Heritage Institute	DWR	\$1,247,253	September 2011	\$193,039
Butte County Water and Resource Conservation Department	DWR	\$3,421,491	September 2011	\$0
High Sierra Resource Conservation and Development Council	SNC	\$64,900	August 2011	\$11,100
River Partners	DWR, WCB, DFG, Resources	\$11,470,700	June 2011	\$0
UC Davis	DWR	\$1,195,000	April 2011	\$7,187
Tuolumne River Preservation Trust	DWR, SWRCB	\$3,319,478	April 2011	\$0
Tree People	SMMC	\$1,000,000	April 2011	\$30,931

Entity/Grantee	Grantor Agency	Grant Amount	Report Date	Questioned Costs
Santa Barbara County Water Agency	SWRCB	\$25,000,000	February 2011	\$0
Santa Clara County Open Space Authority	SCC	\$4,340,000	January 2011	\$0
Rancho Simi Recreation and Park District	SMMC	\$975,000	December 2010	\$0
City of Pacifica	SCC	\$1,100,000	December 2010	\$0
City of Thousand Oaks	SMMC	\$500,000	November 2010	\$0
Marina Coast Water District	DWR	\$959,029	October 2010	\$115,203
Central Basin Municipal Water District	DWR	\$780,000	September 2010	\$113,640
Monterey Peninsula Regional Park District	SCC	\$12,200,000	August 2010	\$0
Metropolitan Water District of Southern California	DWR	\$4,160,000	June 2010	\$0
Resource Conservation District of the Santa Monica Mountains	SCC	\$1,073,094	June 2010	\$0
City of Crescent City	DWR	\$661,300	May 14, 2010	\$0
Sonoma Land Trust	SCC	\$4,590,138	May 2010	\$78,645
East Bay Municipal Utility District	DWR	\$2,142,806	April 2010	\$3,241
San Diego County Water Authority	DWR	\$1,125,000	March 2010	\$15,730
City of Long Beach	RMC	\$150,000	February 2010	\$0
Rubidoux Community Services District	DWR	\$2,162,000	February 2010	\$0
City of Sacramento	RMC	\$754,000	February 2010	\$0
City of Pacifica	SCC	\$545,000	January 2010	\$0
Sierra Coordinated Resources Management Council	CALFIRE	\$4,350,000	December 2009	\$0
Fire Safe Council of Nevada County	CALFIRE	\$510,812	May 2009	\$0
City of Redding	DWR	\$2,700,000	April 2009	\$0
Friends of the Urban Forest	CALFIRE	\$272,000	April 2009	\$0
High Sierra Resource Conservation and Development Council	CALFIRE	\$199,500	\$199,500	\$9,537
Mosquito Volunteer Fire Department	CALFIRE	\$195,840	March 2009	\$0
Canopy Trees for Palo Alto	CALFIRE	\$142,333	February 2009	\$0
Amador Fire Safe Council	CALFIRE	\$527,265	January 2009	\$0
Fresno County Economic Opportunities Commission and Fresno Local Conservation Corps	CCC	\$1,946,846	November 2008	\$44,501
Executive Partnership for Environmental Resources Training, Inc.	SWRCB	\$754,600	January 2008	\$16,042
Agri-Culture, Inc.	DOC,SCC	\$4,000,000	November 2007	\$0
		\$191,756,812		\$1,165,928

All reports are posted to www.bondaccountability.ca.gov and www.dof.ca.gov.