January 02, 2018

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

Dear Mr. John Laird,

In accordance with the State Leadership Accountability Act (SLAA), the Department of Forestry and Fire Protection submits this report on the review of our internal control and monitoring systems for the biennial period ending December 31, 2017.

Should you have any questions please contact Windy C. Bouldin, Chief, Office of Program Accountability, at (916) 327-3993, windy.bouldin@fire.ca.gov.

BACKGROUND

_The California Department of Forestry and Fire Protection (CAL FIRE) serves and safeguards the people and protects the property and resources of California._

CAL FIRE is an emergency response and resource protection department. More than 7,992 fire professionals, foresters, and administrative employees of CAL FIRE, along with thousands of volunteers, inmates, and wards, are responsible for protecting over 31 million acres of California’s privately-owned wildlands, as well as providing varied type of emergency services through cooperative fire protection agreements with 150 counties, cities, and districts.

CAL FIRE responds to more than 5,400 wildland fires that burn an average of over 201,000 acres each year. Beyond this wildland fire fighting role, Department personnel answer the call more than 450,000 times each year for other emergencies, including structure fires, automobile accidents, medical aids, hazardous material spills, swift water rescues, search and rescue, civil disturbances, train wrecks, floods, and earthquakes. Because of CAL FIRE’s size and major incident command experience, the Department is often asked to assist or take the lead in disasters.

CAL FIRE’s Fire Protection program provides policy, direction, and oversight for meeting the Department’s mission to deliver emergency services to the public. The Fire Protection Operations and Cooperative Fire, Safety & Training programs oversee the delivery systems and relationships necessary to carry out this task while ensuring the safety and training of CAL FIRE personnel. The Department also maintains six statewide Incident Management Teams to direct large-scale complex emergency incidents.

Operationally, CAL FIRE is divided into the Northern and Southern Regions, with regional operation centers in Redding and Riverside, and regional administrative offices in Santa Rosa and Fresno. The two Regions coordinate with 21 operational Units located throughout the State.

The Department also protects and preserves timberlands, wildlands, and urban forests. CAL FIRE’s mission emphasizes the management and protection of California’s natural resources. The goal is accomplished through ongoing assessment and study of the State’s natural resources and a variety of programs, including, but not limited to, several forestry assistance and grant programs. CAL FIRE’s Resource Management program is an integral part of this responsibility. The Greenhouse Gas Reduction Fund is used to support
activities promoting greenhouse gas emissions reductions in the forest sector. Funds will support the expansion of Urban and Community Forestry, Demonstration State Forests, Fuel Reduction, Forestry Assistance, Forest Legacy Program, Forest Practice Program, and Forest Pest Control existing programs to achieve further greenhouse gas emission reduction programs through urban forestry, fuel reduction, and wildland restoration and reforestation.

CAL FIRE oversees enforcement of California’s forest practice regulations which guide timber harvesting on State and private lands. On average, the Department’s foresters review 200-300 Timber Harvesting Plans (THPs) and conduct over 4,000 site inspections each year. THPs are submitted by timber landowners who want to harvest trees. The reviews and inspections ensure protection of watershed and wildlife as well as renewal of timber resources. Department foresters and fire personnel work closely to encourage and implement fuels management projects to reduce the threat of uncontrolled wildfires. Vegetation management projects such as “controlled burns” take teamwork between foresters, firefighters, landowners, and local communities. CAL FIRE manages eight Demonstration State Forests that provide public recreation, forest research, and demonstration of good forest management practices. The Demonstration State Forest system meets an important need to advance research and demonstration into sustainable forestry practices in a State with a large population that places high demands on forest lands for recreation, environmental protection, and conversion to residential use. Given the often-controversial role of timber production in California, the State Forests play an important role in helping maintain California’s leadership as an innovator in creating solutions to difficult and controversial forest management problems. CAL FIRE foresters can be found in urban areas working to increase the number of trees planted or preventing the spread of disease by identifying and removing infected trees.

Additionally, the Office of the State Fire Marshal (OSFM) supports the protection of life and property through engineering, enforcement, and education. The OSFM provides support through a wide variety of fire safety responsibilities including, but not limited to, regulating buildings in which people live, congregate, or are confined; by controlling substances and products which may, in and of themselves, or by their misuse, cause injuries, death, and destruction by fire; by providing statewide direction for fire prevention within wildland areas; by regulating hazardous liquid pipelines; by developing and reviewing regulations and building standards; and by providing training and education in fire protection methods and responsibilities.

The Department’s Management Services provides departmental administration and executive leadership through policy direction and a variety of program support services necessary for the successful completion of the Department’s mission. This central program’s support services are focused around accounting, budgeting, business services, human resources, information technology services, labor relations, and technical services.

The Professional Standards Program is established to provide training on appropriate employee conduct, update policy and training designed to standardize the progressive discipline process, investigate complex or high profile cases, provide technical assistance to Unit and Program staff, and perform background checks for those civil service classifications which require them. The vision of the program is to create a well-trained and diverse workforce that cultivates a culture of effective recruitment and exemplary professional conduct throughout the Department. Its mission is to provide consistent and standardized guidance to all CAL FIRE employees, including managers, supervisors, and future leaders in the areas of hiring, onboarding, employee behavior, leadership, investigations, and progressive discipline.

The Equal Employment Opportunity (EEO) program is designed to prevent and remedy discrimination, harassment and retaliatory attitudes, behaviors, and practices. CAL FIRE is committed to ensuring equal employment opportunity for all employees, applicants for employment, and volunteers, and to maintain compliance with State and Federal anti-discrimination laws. It is the practice of CAL FIRE to provide equal
employment opportunity to all staff and applicants for employment based on merit and fitness, and to prohibit discrimination in its personnel practices and policies dealing with selection, development, advancement, recruitment, and treatment of all employees. The goal of CAL FIRE's EEO program is to prevent unlawful discrimination, harassment, and retaliation and to resolve issues through corrective action.

The Communication Office provides information and education to people in public forums, through mainstream and social media and the worldwide web, and through the distribution and display of digital and printed materials. The Communication Office services the citizens of California by reporting all pertinent information to the news media and the public in a timely manner. Moreover, part of the mission of CAL FIRE is to prevent wildfires before they happen. By the education provided to the people of California, CAL FIRE can decrease the number of human-caused fires.

The Office of Legislation researches, evaluates, and analyzes legislation that impacts the Department. This includes monitoring State and Federal legislation on specified issues affecting CAL FIRE programs, reviewing all bills introduced and amended in the State Legislature to identify bills that may directly or indirectly affect the Department, and working with CAL FIRE Program staff to identify the programmatic and fiscal impacts of legislation.

The Legal Office assists program staff with personnel matters and actions; represents the Department at various administrative hearings; assists program and contract staff on procurement issues, contracts, and grants; reviews and advises on proposed legislation and regulations; drafts high level correspondence for executive staff; provides general legal advice to CAL FIRE staff; and reviews, processes, and coordinates responses for Public Records Act requests and subpoenas. The Legal Office also works with the Attorney General’s Office to file civil cost recovery actions on behalf of the Department and defend the Department in legal matters by providing input and direction on strategy and case management, reviewing and revising pleadings, assisting with discovery requests and obtaining declarations, evaluating settlement offers, and obtaining settlement authority on cases.

Lastly, the Department’s Office of Program Accountability (OPA) is an independent appraisal entity established to conduct reviews of internal controls, to report opportunities for improvement, and to make recommendations to the Director, Chief Deputy Director, executive management, and Programs/Units. Under the authority of the Director, OPA conducts a variety of audits (i.e., assurance audits and consulting engagements) and provides audit-related services requiring adherence to professional standards. OPA is also the liaison for external compliance reviews/audits of the Department.

CAL FIRE’s diverse programs work together using ongoing assessments of the condition of natural resources and the challenges of an increasing population to plan protection strategies for California.

ONGOING MONITORING

As the head of Department of Forestry and Fire Protection, Ken Pimlott, 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 Department of Forestry and Fire Protection internal control monitoring practices are implemented and functioning as intended. The responsibilities as the executive monitoring sponsor(s) have been given to: Windy C. Bouldin, Chief, Office of Program Accountability.
MONITORING ACTIVITIES
The Department’s organizational leadership is comprised of the Director, Chief Deputy Director, State Fire Marshal, and members of its Executive Team (E-Team). E-Team is comprised of the Director, Chief Deputy Director, State Fire Marshal, Region Chiefs, Deputy Directors, Assistant State Fire Marshal, Chief Counsel, Chief of Equal Employment Opportunity, Chief of Legislation, Chief of the Professional Standards Program, and the Chief of the Office of Program Accountability.

The Department’s 3-Star Committee (3-Star) chaired by the Deputy Director for Fire Protection is comprised of management from the Deputy Director, Region Chief, and Assistant State Fire Marshal level. 3-Star is responsible for performing monitoring activities of statewide issues requiring attention at the senior management level.

Outside of 3-Star other stakeholder groups (e.g., the 2-Star Committee, Region Leadership Teams, Administrative Officers, Office of the State Fire Marshal Management) perform routine monitoring activities by meeting on a regular basis to address programmatic issues affecting operations. Notwithstanding Departmental management throughout the organization perform similar activities as part of their normal course of operations.

Periodic reviews of functions within the Department are also built into the respective programs’ responsibilities to provide formalized feedback on the effectiveness on the internal control system. For example: 1) Serious Accident Review Teams are assigned to investigate incidents and provide management with facts and recommendations to prevent future occurrence, 2) Conservation Camp Management Reviews are conducted by CAL FIRE and representatives from the California Department of Corrections and Rehabilitation to assess the conservation camps’ compliance with applicable mandates (e.g., laws, regulations, Departmental policies), and 3) Emergency Command Center (ECC) Reviews are established to ensure ECCs are operating in a manner consistent with State and Department laws, rules, and regulations. These types of reviews along with external control agencies and/or stakeholders who perform periodic audits and/or compliance reviews also assist in monitoring performance and identifying weaknesses. Last, but not least, the Department’s E-Team contributes to the development of an annual audit plan for the Department’s internal audit entity to perform independent reviews of the Department programs, processes, and systems including, but not limited to, internal controls and provide objective feedback to management.

ADDRESSING VULNERABILITIES
As needed, 3-Star works with respective program management on top issues facing the Department to identify strategies for risk mitigation. As a result, additional committees, workgroups, or task forces may be developed with activities being reported to 3-Star and E-Team as appropriate.

COMMUNICATION
The CAL FIRE State Leadership and Accountability Act (SLAA) Monitoring Activities document was created for 3-Star based on the California Department of Finance's publication. The document provides information on SLAA, ordinary course of operations, separate evaluations, monitoring general framework, organizational structure, roles and responsibilities, communications, SLAA report requirements, and the SLAA cycle. The document is fluid and continues to be updated as needed.

The executive monitoring sponsor meets with 3-Star, on average, quarterly to discuss the ongoing monitoring process and share information regarding SLAA and its requirements. Topics such as audit, internal controls, risk assessments, may also be included. The executive monitoring sponsor acts as a facilitator and works with 3-Star on monitoring processes and activities. However, actual monitoring
and corrective action implementation remain the responsibilities of management. Progress and results are also communicated to the Department’s E-Team.

**ONGOING MONITORING COMPLIANCE**

The Department of Forestry and Fire Protection has implemented and documented the ongoing monitoring processes as outlined in the monitoring requirements of California Government Code sections 13400-13407. These processes include reviews, evaluations, and improvements to the Department of Forestry and Fire Protection systems of controls and monitoring.

**RISK ASSESSMENT PROCESS**

The following personnel were involved in the Department of Forestry and Fire Protection risk assessment process: Executive Management, Middle Management, and Front Line Management.

**RISK IDENTIFICATION**

CAL FIRE’s E-Team is comprised of the Department’s executive management. It is more critical than ever for CAL FIRE’s E-Team to assure that the Department is operating as efficiently as possible without impeding its responsibility to fulfill its mission.

CAL FIRE’s management (all managerial, supervisory, and exempt employees) were provided the opportunity to assess risks within the Department in 2017 through the completion of an online survey. OPA, CAL FIRE’s internal audit entity, also met with internal stakeholder groups to facilitate discussions aimed at identifying collective objectives, risks, and mitigating controls specific to the groups. OPA then created risk matrices with data gathered during the risk assessment process.

**RISK RANKING**

The risk matrices were presented to 3-Star to review and identify the Department’s enterprise level high risks based on the impact and likelihood of occurrence. Controls in place to mitigate the high risks items were also identified. Some controls are in place and other controls are in the process of being implemented.

Identified high risks for the Department were then cross-referenced to the risk factors defined in the State Leadership Accountability Act Risks Catalog published by the California Department of Finance. OPA generated the risk statements and controls descriptions based on discussions with 3-Star and internal stakeholder groups, audit results, and the prior SLAA report. Draft evaluation of risks and controls were shared with the Deputy Director of Management Services for additional input. The compiled information was then shared with E-Team for review and ultimately presented to the Director and Chief Deputy Director for final approval. In addition to the risks that were already identified through the risk assessment process, 3-Star and E-Team had an opportunity to add and rate any additional risk(s) not previously recorded.

**RISKS AND CONTROLS**

**RISK: OPERATIONS/INTERNAL/STAFF--KEY PERSON DEPENDENCE, WORKFORCE PLANNING**

Loss of key personnel may cause a gap between staff skills and the critical needs of the Department.

At CAL FIRE, a large percentage of the workforce is near retirement age. The Department is also facing high staff turnover and difficulty in recruitment due to various reasons (e.g., cost of living, work
environment). Key personnel or subject matter experts may become temporarily or permanently unavailable, and they are heavily relied upon without any backup to assist in their absences because limited positions create challenges to cross-train backups.

Institutional knowledge and expertise are lost. The Department’s ability to effectively and efficiently achieve its mission or objectives is affected.

**CONTROL A**

CAL FIRE has created the Workforce and Succession Planning (WFSP) Unit within the Department’s Human Resources Office to establish and implement a workforce development plan. According to a memorandum issued by the Director in September 2017, the WFSP Unit is responsible for continually analyzing the Department’s current workforce, identifying future needs, developing solutions to address the gaps between the current workforce and future needs, and identifying and developing employees within the Department with the potential to fill key positions. The WFSP Unit will also develop and implement a Workforce Plan that includes a Succession Plan and focuses on recruitment issues, strategies, etc.

**CONTROL B**

The Department continuously provides deeper layers of manager and supervisor training through its various supervision courses administered at the Region level and through the CAL FIRE Training Center. Supervision 3 and Supervision 4 classes are generally offered four times a year. An executive leadership class, Supervision 5, is offered annually.

**RISK: OPERATIONS/INTERNAL/TECHNOLOGY--COMPATIBILITY**

Existing information technology systems do not meet current needs of the Department. For example, the Department utilizes the California State Controller’s Office (SCO) personnel and payroll system to manage its personnel issues related to payroll processing. Some internal systems do not integrate directly with SCO. Additionally, SCO does not have the ability to track other personnel-related functions (e.g., tracking of assets issued, system access) nor does the Department have other information systems to perform that function.

The legacy systems currently in use may not work with other systems within the Department or meet the needs of the Department. Specifically, the SCO system used by the Department cannot be used or linked to other systems to manage and/or track other issues. The Department does not have other systems to fulfill these needs.

Multiple systems, databases, and manual processes are used to track information. Without a centralized system that keeps track of all personnel-related functions (e.g., assets assigned, access granted), when an employee leaves the Department, the Department is unable to ensure all assets assigned are returned and system accesses are terminated from one single system. Information needs to be gathered from different areas manually. Thus, the employee exit clearance process cannot be carried out effectively.

**CONTROL A**

CAL FIRE continuously evaluates current applications to seek opportunities to consolidate or streamline operations and apply new technologies.

**CONTROL B**

CAL FIRE continues to address staffing and/or funding shortfalls through the budget change proposal process.
RISK: OPERATIONS/INTERNAL/STAFF--TRAINING, KNOWLEDGE, COMPETENCE

CAL FIRE staff may not have the proper training, knowledge, and/or competency to effectively and efficiently perform their jobs.

Institutional knowledge is lost due to employee turnover (see Risk 1 for details). Resources (e.g., funding, staff time) for specific training for certain civil service classifications are inadequate to allow the Department to assist with staff knowledge and competency development.

CAL FIRE’s operational efficiency and effectiveness are impacted without properly trained and competent staff.

CONTROL A
The Department will continue to provide employee training statewide through different methods and at various locations including, but not limited to, classroom, field, and online courses.

CONTROL B
CAL FIRE will update its 4000 Training Handbook policies and procedures regarding career development training.

RISK: OPERATIONS/INTERNAL/FI$CAL IMPLEMENTATION, MAINTENANCE, OR FUNCTIONALITY

Implementation of FI$CAL may cause limitations of staff availability to perform their daily workload as staff need time to get trained on the new system, information accuracy, security, or compatibility.

The mandatory conversion to FI$CAL may create incompatibility between the new system and information systems CAL FIRE is currently using. These information systems include, but are not limited to, ePay, the California State Accounting & Reporting System (CALSTARS), Historical Financial Database (HFD), and the Automated Field Accounting System (AFAS). Moreover, the timing of FI$CAL updates may not align with user expectations thereby creating data entry errors. Also, extensive amount of time and training resources are required for staff to get familiar with the new system and properly use it.

Inefficiencies may be created as a result of user errors or lack of familiarity with the new system. Staff availability may be reduced by time spent on training for new systems.

CONTROL A
CAL FIRE continues to address staffing and/or funding shortfalls through the budget change proposal process.

CONTROL B
CAL FIRE has collaborated with other California Natural Resources Agency (CNRA) Departments and contracted with a vendor to conduct analysis and assess the impacts and challenges of FI$CAL implementation across the entire CNRA.

CONTROL C
Department staff work with other departments that have already implemented FI$CAL to learn from their experience and utilize their expertise and common procedures to be more prepared for the implementation.
CONTROL D
Staff regularly attends meetings and trainings provided by the California Department of Finance FI$CAL Team to become more familiar with the new system.

RISK: OPERATIONS/INTERNAL/RESOURCE MANAGEMENT--ALLOCATION, LEAVE, BALANCE
Limitation and level of fiscal resources creates inefficiencies and prevents completion of objectives.

The Department has made multiple efforts such as leave buy back and implementation of a mandatory leave balance reduction plan to reduce its leave balance liabilities. However, due to growing and new critical priorities, such as high fire activity and operational needs, progresses are offset.

Leave balance above the maximums create financial liabilities for the State and the Department. Insufficient financial resources to reduce that liability may also affect the Department’s ability to achieve its objective.

CONTROL A
The Department will continue to make efforts to reduce leave balances.

CONTROL B
CAL FIRE continues to address staffing and/or funding shortfalls through the budget change proposal process.

RISK: OPERATIONS/INTERNAL/OVERSIGHT, MONITORING, INTERNAL CONTROL SYSTEMS
Insufficient monitoring, design, or evaluation of the internal control systems creates deficiencies in identifying and correcting weaknesses.

CAL FIRE’s policies and procedures are not always established, current, followed, or enforced. Some of the CAL FIRE handbook sections have not been updated for decades. Current controls in place may have become outdated and are no longer effective because of changes in the environment, objectives, or other sources.

Opportunities for theft, loss, or misuse of State resources increases as a result of an inadequate internal control systems, lack of oversight, and lack of adequate monitoring to prevent procedures from not being followed.

CONTROL A
CAL FIRE has created a specific workgroup to work on improving the Department’s policy issuance and procedures development processes.

CONTROL B
The Department has created the 0100 Issuance System Handbook that provides direction related to the development of policy, procedures, temporary directives, and memorandums. Furthermore, all Handbook Owners have been provided training on the new system and compliance requirements.

CONTROL C
Ongoing monitoring processes are established and the Department’s management at all levels are responsible for performing monitoring functions for their respective programs.
CONTROL D
Internal audits or reviews are performed to identify deficiencies and provide recommendations. Follow-up activities are conducted to ensure outstanding audit findings are remediated.

RISK:OPERATIONS/INTERNAL/STAFF--SAFETY
Conditions presented by the inherent nature of the Department’s work and environment brings safety concerns.

Due to difficulty in recruiting and retaining staff (see Risk 8), long hiring processes, and the lack of staff, current staff are required to work longer hour shifts to ensure proper coverage. For example, at CAL FIRE, because of the inherent nature of the work environment (i.e., fire incidents), the risk of heat illnesses and injuries on incidents is high. Also, firefighting personnel may have to drive several hours to get to assigned accommodations after a 24-hour shift on an incident.

CAL FIRE’s staff safety risk is increased due to prolonged working hours and the inherent nature of the work performed. Risk of accidents increase and employee fatigue may also occur.

CONTROL A
CAL FIRE continues to address staffing and/or funding shortfalls through the budget change proposal process.

CONTROL B
The Department will continue to provide appropriate training and related information that focuses on safety to staff.

CONTROL C
The Department will continue to ensure that proper personal protective equipment is available and adequate to protect staff safety.

RISK:OPERATIONS/EXTERNAL/STAFF--RECRUITMENT, RETENTION, STAFFING LEVELS
Staf ing levels creating inefficiencies or preventing the Department from achieving its mission or objectives.

The Department is unable to recruit or retain personnel due to various reasons (e.g., pay scale, cost of living, location, work environment). The lengthy hiring process discourages qualified candidates from applying. Moreover, employee fatigue and low morale may obstruct the Department from retaining its current employees.

The Department is unable to fill critical positions on Incident Management Teams that direct large-scale complex emergency incidents. CAL FIRE’s operation is significantly affected. Backlogs are formed due to inadequate staff levels.

CONTROL A
CAL FIRE has created the WFSP Unit with the Department’s HRO to establish and implement a workforce development plan.

CONTROL B
CAL FIRE has created a Recruitment Specialist position within the Department’s HRO to coordinate Departmental recruitment activities.
CONTROL C
The Department has developed a Statewide Talent Acquisition Team (STAT) comprised of Departmental programs, the California Department of Human Resources, and other subject matter experts for purposes of focused recruitment.

CONTROL D
The Department will continue to participate in recruitment events to outreach potential qualified candidates.

RISK: REPORTING/EXTERNAL/INFORMATION COLLECTED--ADEQUACY, ACCURACY, INTERPRETATION, TIMELINESS
Information distributed to users may be inadequate, inaccurate, misinterpreted, or untimely to convey the intended message.

For example, the California All Incident Report System (CAIRS) tracks fire-related incidents for the Department. Information is provided to federal agencies, the public, and the Legislature. Data gathered may be inaccurate due to incorrect input, inadequate, misinterpreted, or untimely submissions.

As a result, information shared with others may contain errors, irrelevant, misinterpreted, and unreliable. Incorrect inputs produce inaccurate results, which may have impacts on decision making based on the information.

CONTROL A
Procedures and desk manuals are developed with instructions to ensure that information is processed accurately.

CONTROL B
In the case of CAIRS, the Department is acquiring new software to provide a stable platform.

RISK: OPERATIONS/INTERNAL/TECHNOLOGY--DATA SECURITY
Integrity, safety, or privacy of data is threatened.

Insufficient security policies and procedures create vulnerability to the Department’s information systems. Moreover, policy and procedures may not be properly followed or bypassed.

Without proper internal control over information security, confidential and/or sensitive information may be accessed or altered by unauthorized individuals. Confidential information may be unintentionally released.

CONTROL A
The Department will update its information security policies and procedures to comply with the State Administrative Manual and the National Institute of Standards and Technology.

CONTROL B
The Department will continue to ensure that employees are completing the mandatory information security and privacy related trainings provided by CNRA or other entities.

RISK: COMPLIANCE/INTERNAL/STAFF ADHERENCE TO POLICIES, PROCEDURES, OR STANDARDS
Employees may not be performing their duties in a way that complies with directives.
Some of the functions at CAL FIRE are decentralized. Due to high employee turnover and inadequate training resources, employees may not have received sufficient training in order to perform their jobs properly. Moreover, decentralization of functions may also create inconsistencies.

Failure to adhere to policies, procedures, or standards may cause the Department to be non-compliant with various directives (e.g., statutes, regulations, policies).

**CONTROL A**

Ongoing monitoring performed by management may ensure that requirements are adhered to.

**CONCLUSION**

The Department of Forestry and Fire Protection strives to reduce the risks inherent in our work and accepts the responsibility to continuously improve by addressing newly recognized risks and revising controls to prevent those risks from happening. I certify our internal control and monitoring systems are adequate to identify and address current and potential risks facing the organization.

*Ken Pimlott, 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