

December 24, 2021

Keely Martin Bosler, Director
California Department of Finance
915 L Street
Sacramento, CA 95814

Dear Director Keely Martin Bosler,

In accordance with the State Leadership Accountability Act (Leadership Accountability), the Commission on Aging submits this report on the review of our internal control and monitoring systems for the biennial period ending December 31, 2021.

Should you have any questions please contact Karol Swartzlander, Executive Director, at (916) 419-7591, Karol.Swartzlander@CCoA.ca.gov.

GOVERNANCE

Mission and Strategic Plan

The California Commission on Aging's (CCoA) mission is to serve as the principal advocacy body for older Californians and a catalyst for change that supports and celebrates Californians as they age. The Commission advises the Governor, Legislature, and State and local agencies on issues affecting older adults to support aging with dignity and respect in the setting of their choice, including but not limited to, advisory participation in the consideration of all legislation and regulations made by state and federal departments and agencies relating to programs and services that affect older individuals. Welfare and Institutions Code section 9200 requires CCoA to meet at least six times per year throughout the state to, among other things, observe, evaluate, research, and gather input on innovative program models, obstacles to service delivery, and older adults' needs. CCoA uses the information to advise policy recommendations and proposed legislation with the goal of improving access and delivery of programs for older and disabled adults.

Background

In 1965, the federal Older Americans Act was passed to provide services to older adults at risk of losing their independence. The California Legislature established the CCoA in 1973. Current demographic trends confirm that California adults 65 and older will make up 25 percent of the State's population by 2030, surpassing the 18 years and under population for the first time in history. Given these unprecedented changes in California's demographics, the services and supports for older adults will need to expand to address a variety of languages, cultures, incomes, and health. Recognizing this, in 2019, the Governor announced the need for a strategy to promote the health and well-being of older Californians.

In early January 2021, California released its first Master Plan on Aging (MPA) to prepare the State for the demographic changes and growth in the older adult population. The Plan includes lessons learned from COVID-19, which highlighted the urgent need for new methods to support older adults, people

with disabilities, and communities of color.

Even though the CCoA is supported by a staff of three, including the Executive Director, the CCoA and staff were heavily involved and made valuable contributions to the MPA. Staff monitored all MPA stakeholder and workgroup meetings to support Commissioners appointed to those groups and to advise the Commission on MPA development and recommendations. With the January 2021 MPA release, CCoA was identified as a key stakeholder in the advancement of MPA initiatives and implementation. Commissioners remain involved in MPA implementation committees and the CCoA's own MPA Committee will continue to monitor and offer recommendations with advice from staff throughout the implementation process. CCoA has developed an Operational Plan and detailed work plan focused on priorities and growth opportunities through the MPA.

Control Environment

CCoA's Executive Director is responsible for establishing and maintaining the internal control and monitoring systems of the Commission. CCoA's staff demonstrates, values, and communicates the importance of upholding a high standard of integrity and ethics through core values that include open communication, teamwork and coordination, problem solving, respect, honesty, and expertise. These core values are well established in CCoA's day-to-day operations. The Executive Director models ethical behavior and integrity by promoting CCoA's core values. CCoA's staff demonstrate a commitment to core values by using consistent operating procedures and practices. Whether working on-site or remotely—which was mandated by the COVID-19 pandemic during the majority of this biennial reporting period—the three person staff are routinely in continual dialogue regarding work projects, priorities, and timelines as well as how to deal with potential problems or conflicts.

Management develops detailed workplans and timelines in coordination with staff in order to prioritize workloads, establish shared responsibilities, maintain staff accountability, and to address obstacles or issues of concern. These workplans are updated and maintained on a shared drive for accessibility and tracking by all staff members. Workload and projects are divided between staff as needed in order to allow staff to work to their strengths and adjust workloads as needed. The Executive Director models an "all hands-on deck" approach, sharing in planning and development of work projects, offering constructive feedback and guidance on work in progress, and establishing clear standards and timelines for project completion. Workplans include anticipated completion dates or clear deadlines as appropriate. As time permits, work is circulated between staff for edits, proofing, and accessibility, ensuring that written materials and projects reflect the quality and integrity expected from the Commission.

The Executive Director works closely with staff to facilitate an open and supportive environment through maintaining open communications and coordinating efforts around scheduling, meeting coverage, and workload assignments. Bi-weekly staff meetings provide direction to staff and allow discussion of priority projects, workplan tracking and progress reports. Additionally, the Executive Director has an open-door policy and encourages open dialogue with staff to express concerns regarding problematic procedures, workload or specific assignments.

Regular meetings with the Commission's Chair and Executive Committee allow the Executive Director to keep abreast of Commission priorities and permit the reallocation of staffing/resources as necessary. These meetings also help the Commissioners stay informed about staffing commitments and workload in order to assure reasonable expectations. Annual updates to the Commission's

Operational Plan and progress reports during General Meetings provide Commissioners with current information on broad policy objectives and program implementation.

CCoA's long-term staff have a strong commitment to the Commission and extensive knowledge of regular procedures. The Executive Director, hired in August of 2019, has an established leadership record with the State, an extensive background in the field and a demonstrated commitment to furthering the work of the Commission. The Executive Director undergoes several performance reviews during the first year of employment and then annual reviews thereafter. Staff are civil service employees for whom yearly standard performance reviews will commence in the upcoming year. The Executive Director is reviewing duty statements and working to develop updated job descriptions and training/promotional opportunities as warranted.

Information and Communication

Commission activities and initiatives are driven by social and policy trends that affect California's older adult population, such as demographics, program innovations, funding challenges and opportunities. The general direction of CCoA activities from year to year is determined by the appointed volunteer Commission chairperson and members. The Commission staff participates in a number of coalitions comprised of aging and disability service providers and other stakeholders and is in regular communication with statewide organizations such as AARP, the California Association of Area Agencies on Aging, California Long-Term Care Ombudsman Association, philanthropic organizations and university researchers. Staff also responds to opportunities to contribute to initiatives such as the MPA and California Advancing and Innovating Medi-Cal.

Staffing and workload issues are addressed through weekly staff meetings as well as daily interaction between the Commission's three-person staff. Management keeps staff apprised of organizational concerns and new opportunities; staff is able to communicate freely regarding problems or procedural issues. CCoA works with fiscal officers at the California Department of Aging (CDA) and the Administration to evaluate budgetary needs and opportunities.

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 Commission on Aging monitoring practices are implemented and functioning. The responsibilities as the executive monitoring sponsor(s) have been given to:

Karol Swartzlander, Executive Director.

Staff meetings are held weekly to update workplans, report progress on projects, and to identify and develop solutions to workload issues or procedural problems. Because many CCoA operations are handled through an interagency agreement contract with the CDA, meetings are arranged as necessary between CCoA management and CDA's budget, accounting, information technology, human resources and business services to address process changes or concerns.

By re-evaluating priorities and shifting workloads, CCoA works to address deadlines and unanticipated projects. The Executive Director discusses workload priorities and then assigns each staff member responsibility for specific outcomes. Progress toward desired outcomes and project resolution is reported during bi-weekly staff meetings. Progress toward project completion and target deadlines are

documented on weekly work plans and reviewed at regular team meetings. CCoA has undergone a number of audits with no concerns being raised regarding agency operations.

RISK ASSESSMENT PROCESS

The following personnel were involved in the Commission on Aging risk assessment process: executive management, and staff.

The following methods were used to identify risks: brainstorming meetings, ongoing monitoring activities, audit/review results, external stakeholders, 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, and tolerance level for the type of risk.

CCoA staff use regular staff meetings to raise known or potential risks, such as changes in workload resulting from training and reporting requirements, FI\$CAL changes, budget threats and changes in Commission-directed priorities. These sessions are used to develop strategies to avoid or minimize risks.

Commission members have participated in risk assessment and reviews to help staff identify issues of concern. Involving Commissioners in this process also helps them understand the administrative and operational obligations of staff.

RISKS AND CONTROLS

Risk: CCoA is understaffed.

CCoA's three-person staff consists of an Executive Director, one Associate Governmental Program Analyst (AGPA) and one Staff Services Analyst (SSA). The addition of FI\$CAL, increased mandated reports, development and implementation of the Governor's MPA, a growing focus on the State's aging population, and challenges related to the COVID-19 pandemic have created significant strain on staff. The Governor's MPA has created new opportunities for CCoA engagement, taking the Executive Director and AGPA away from regular duties to attend MPA meetings. To ensure the Commission was fully represented and to provide guidance and analytic support in recommendations development and now implementation, the Executive Director and AGPA have dedicated a sizable portion of work time to MPA focused work since December 2019. The Legislature's focus on aging has led to the introduction of close to 100 new bills every year, making it impossible for the legislative analyst to fully analyze and monitor all legislation falling within the Commission's charge. Finally, identifying and arranging for Commission meetings, coupled with State cost limitations, has become even more time consuming as rates for hotels and meeting venues continue to increase. The Executive Director and SSA devote a majority of work time to meeting planning and related follow up activities. The AGPA, the Commission's sole legislative staff, also allocates a substantial portion of work time to meeting support functions. This added workload has reduced staff ability to conduct full legislative analyses, disseminate regular newsletter updates, comply in a timely manner with state reporting and training requirements and fulfill additional responsibilities such as initiating advocacy responses, launching strategic initiatives, delivering expert testimony and presentations, and maintaining collaborative relationships.

Control: A. Prioritize Legislation

CCoA narrows legislative priorities to reduce workload and provide a meaningful response to legislation the Commission follows. Priorities are based on the Commission's Operational Plan priorities as well as Commission response to new opportunities that arise.

By re-evaluating priorities and shifting workloads, CCoA works to address deadlines and unanticipated projects.

Control: B. Share Workload

The Executive Director and AGPA share responsibility for many policy-related tasks, such as monitoring and responding to request from the Administration regarding the MPA. The Executive Director, AGPA and SSA also divide workloads around agenda development and meeting planning, preparation of minutes and regular communications with Commission members.

Control: C. Seek Additional Staff Resources

CCoA will seek permanent staff resources to fulfill all statutory responsibilities, effectively contribute to MPA implementation and comply with mandatory state reporting and training mandates.

Risk: Succession Planning

CCoA only has three fulltime employees, each serving in a highly specialized role. Two team members have been with the Commission over 12 years and have extensive institutional knowledge. A change in personnel would take away historical knowledge and expertise.

Control: A. Temporary Staff Resources

In addition to seeking permanent staff, CCoA will seek temporary retired annuitant staffing to update existing office manuals and procedures and initiate formal documentation where none exists.

CONCLUSION

The Commission on Aging 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.

Karol Swartzlander, 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