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state policy and a well-defined organizational structure for the provision of children's services. Thus, scarce resources are not being maximally utilized.

-The demand for child care is on the rise due to an increased number of families headed by single parents or dual wage earners. The study concludes that if the state does not respond to this need, parents may have to choose between leaving children home unattended or foregoing employment and undermining the economic security of the family.

-California has varying guidelines and requirements for child care services depending on whether the program is state-subsidized or not. This dual system results in inconsistent quality of care for children with similar needs, and considerable variance in the cost of providing the services.

-Adequate programs and services are not available to address the problems of the 20,000-25,000 runaway youths in California. The report concludes that without the needed services, "there is a strong likelihood that these youths will not become responsible, productive adults and may be a burden on the State for the rest of their lives."

-The number of reports of child abuse and neglect in the state increased 365% from 1982 to 1986. The increased number of reports, combined with a shortage of needed services and a lack of inter-agency cooperation, has resulted in severe workload problems and has reduced the level of services provided to abused and neglected children.

-The court system is finding it difficult to deal with the increased number of cases involving abused and neglected children. Delays in the court system further traumatize the children whom the system is designed to protect.

Among its major recommendations, the Commission suggests the state take the following actions:

- Establish a Commission on Children and Youth or a Children's Czar to allow the state to coordinate services, eliminate duplication of efforts, reduce gaps in services, and set overall policy and priorities for the delivery of services to children.

- Stimulate the expansion of public and private child care services by encouraging additional investment in child care facilities at the local level.

- Establish statewide minimum training requirements for child care teachers and caregivers.

- Establish a statewide program to serve runaway and homeless youths.

- Require the use of video or audio tapes in investigations of child abuse and neglect.
- Encourage continuous case management for abused and neglected children after emergency response.
- Require certification for caseworkers serving abused and neglected children.

A Report on Financial Management and Accountability in the State's K-12 Public School System (November 1987) represents a continuation of the Commission's ongoing effort to focus attention on the need for a basic level of financial accountability for the funding of the K-12 public school system. At the heart of the Commission's concerns is the need for ultimate accountability at the state level for K-12 spending. After issuing a series of reports and holding numerous public hearings on the issue, the Commission is "frustrated that only limited authority and responsibility exist at the State level for funding of the K-12 public school system."

California's K-12 system spends nearly $20 billion annually to educate approximately 4.3 million students. In its report, the Commission describes the system as "a massive business undertaking that dwarfs the business activities of most Fortune 500 companies." The Commission firmly believes that many of the same business principles and practices followed in large corporations can and should be applied to the management, accountability, and control of the state's funding of the system.

The Commission's study reveals irresponsible financial management practices in some school districts, and states that a large number of school districts "may be headed for financial problems in the near future." The report also concludes that the State Department of Education receives "inadequate information to assess the financial condition and performance of school districts," and that the State Superintendent of Public Instruction lacks sufficient authority to intervene in districts which are not operating in a financially responsible manner.

Eight recommendations are presented in the Commission's report. They include the following:

- The Superintendent of Public Instruction should be authorized to intervene in districts where warranted, and to impose sanctions on districts which do not provide timely, accurate, or complete financial reports.
- More frequent financial management assistance reviews of school districts should be conducted by the State Department of Education.

- Additional financial information should be required from the districts in annual audits.
- Sanctions against certified public accounting firms whose work fails to meet state standards should be increased.
- The fraud and abuse review component of school district audits should be expanded.
- Expanded training for independent auditors of school districts should be implemented.

DEPARTMENT OF CONSUMER AFFAIRS
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In addition to its functions relating to its forty boards, bureaus and commissions, the Department of Consumer Affairs (DCA) is charged with the responsibility of carrying out the provisions of the Consumer Affairs Act of 1970. In this regard, the Department educates consumers, assists them in complaint mediation, advocates their interests in the legislature, and represents them before the state's administrative agencies and courts.

MAJOR PROJECTS:
Administrative Changes. Effective January 4, Debra Beck became DCA's Deputy for Program Development, replacing Doug Carter. Beck comes to DCA from the Governor's Office, where she was Deputy Appointments Secretary. In her new position, Beck is tasked with developing policy for consumer issues and will assist with legislation.

Assembly Committee Hearing. On November 17, the Assembly Committee on Governmental Efficiency and Consumer Protection conducted a hearing to investigate the responsiveness of various state licensing agencies to consumer protection concerns. Committee members heard testimony in their attempt to determine whether consumer needs are being addressed in an adequate and timely manner, and whether corrective legislation is warranted.

The Committee invited representatives of consumer groups throughout the state to testify, along with staff members from various state agencies, including DCA.

Mission Statement. DCA recently announced its "mission" for the next three years. According to Deputy Director Richard Baiz, it was difficult to propose a mission statement appropriate to the Department as a whole and its