

June 01, 2024  
Christopher Harris, Executive Director

Implementation Plan Submitted for:  
June 30, 2024

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## **GOVERNANCE**

### **Control Environment**

As the executive director of the Colorado River Board of California, Mr. Christopher Harris, is responsible for the overall establishment and maintenance of the Board's internal controls system and monitoring processes. The Board has identified Mr. Christopher Harris and Ms. Jessica Neuwerth as its designated agency monitors.

The small size of the Board requires its executive management team to engage in monitoring of the Board's internal controls system on a weekly, if not daily, basis, through the review and implementation of the following internal controls protocols: (1) utilization of standard business practices associated with budgeting, payroll, accounting, purchasing, and contracting pursuant to State Administrative Manual (SAM) policies and procedures; and (2) utilization of standard human resources management practices, policies and procedures pursuant to the SAM for recruitment, retention, personnel management, including staff annual evaluations and individual development and training plans. Board executive, administrative, and technical staff continually strive to ensure that the Board's administrative and fiscal policies, procedures, and practices are compliant and up to date with current regulations, policies, and guidance contained in the SAM and the State Information Management Manual (SIMM). The Board's executive, administrative, and technical staff continue to engage in communication, coordination, on-the-job training and mentoring to ensure that established internal systems control protocols are appropriately followed and effectively implemented, including staff training in new procedures, and staff meetings. Finally, the Board executive management staff ensure that all probationary and permanent staff receive annual evaluations associated with work performance and have current individual development and training plans in place.

Regular staff meetings and briefings are held to discuss the following types of information: (1) current assessment of workload and specific job task assignments and status; (2) review and provide updates regarding new policies and procedures developed internally by executive management, or new policies, regulations, or procedures emanating from outside of the agency, i.e., from other State government agencies. The hierarchical organization of the Board includes the executive management team comprised of the executive director, deputy director, and staff services manager. This core team meets on a nearly daily basis and continually reviews the progress and status of ensuring that the Board's critical core functions continue to be met effectively. This includes close coordination and communication with other state agencies that provide contract services related to human resources and personnel management, including personnel recruitment processes.

Resetting and maintaining normal Board operations following the COVID-19 pandemic period proved to be challenging for the Board and its staff. These ongoing challenges included the ability to perform the Board's mandated responsibility to provide regular monthly meetings for the Board members and general public; management and retention of the Board's civil service personnel; coordination and management of the day-to-day performance of technical and policy-related tasks associated with protection of California's Colorado River water and power resources; and ensuring the effective implementation of State administrative and fiscal rules and regulations. In response to these challenges, the Board has developed a telework policy; additional administrative staff have been hired to fill vacancies; and Board meetings, initially held virtually, have resumed to be held in-person with travel to various member agencies' office locations.

### **Update With Progress—June 30, 2024**

1) Implementation of Employee Work-Place Adaptation Strategy - The Board updated its control environment to support a new state-mandated telework policy. The Board's technical and administrative staff continue to utilize hybrid and in-person meetings to effectively engage in meeting work-related goals and objectives. The majority of the Board's staff have returned to the office at least 50% of the time and telework from their home-based workspaces for the remainder.

2) Internal Oversight and Communication - The Board continues to utilize regular management/administrative team meetings to improve communication and coordination between and among administrative team members, and to provide additional control and oversight of administrative activities. Members of the Board's technical staff meet weekly to discuss staff projects, Colorado River Basin updates, and relevant administrative topics.

3) Refilling Board Staff Vacancies - The Board recently filled its vacant Staff Services Manager I and Associate Governmental Program Analysts positions, and is currently preparing to advertise, interview and fill its vacant Principal Engineer and Office Technician positions. The Board also anticipates the pending retirement of the Executive Director prior to the end of calendar year 2024.

4) Contracted Administrative Services - The Board has entered new contracts with both the California Employee Development Department and Department of General Services to provide effective administrative, human resources, and budgeting/accounting support services for the Board.

**Contact Person(s): Jessica Neuwerth**

**Is the process implemented: Partially.**

**Is the process documented: Partially.**

### **What's Next**

1) Internal Oversight and Communication - The Board will continue to hold frequent joint management-administrative team meetings to improve coordination and communication between Board management and administrative team members, and to provide additional control and oversight of administrative activities as appropriate. Similar management/technical team meetings will continue to occur on a regular basis to facilitate communication and coordination regarding the Board's technical activities.

2) Refilling Board Staff Vacancies - The Board continues to work to fill critical staff vacancies including an Office Technician, and Principal Engineer. The Board expects to fill the Principal Engineer position over the next quarter of 2024.

Next Milestone: December 31, 2024

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### **INFORMATION AND COMMUNICATION**

The monitoring is conducted by the Board's executive management team through regular staff meetings, communications among Unit supervisors, and robust information sharing among all staff members responsible for ongoing activities within the agency. The Board has documented the internal process to be followed in the event the executive director is not available, or the position is vacant. For example, the deputy director is authorized to perform the executive director's duties in the event of his absence. This internal process is practical and effective due to the small size of the Agency and limited number of Board staff persons available.

External communications are not particularly common, and typically involve questions from another state agency regarding a specific issue that the Board is dealing with. Examples, include queries for information from the Department of Finance, State Controller's Office, or California Human Resources Department, etc. All external communications are conducted appropriately and professionally. Periodically, various Board technical or administrative staff receive requests for information from other governmental organizations that the Board works with (local agencies, or other agencies from other states, or federal agencies), or from members of the general public seeking information about the Colorado River. All of these information requests are directed to the subject-matter experts according to the type of information being sought and, as appropriate, standardized and consistent factually correct responses are provided.

#### **Update With Progress—June 30, 2024**

- 1) Internal Oversight and Communication -The Board continues joint management-administrative team meetings to improve communication between management and administrative team members, and to provide additional control and oversight of administrative activities. The Technical Program supervisors and staff continue to meet weekly in-person or via webinar-based meetings to ensure implementation of the Board's
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technical duties. Procedures are documented in the Board's Operational Continuity Plan (March 26, 2020) and Stay-at-Home Modification Plan (May 7, 2020).

- 2) External Oversight and Communication - Beginning in March 2022, the Board returned to in-person public Board meetings. The Board has included agency water management facility tours for Board members, member agency staff, and the public as part of periodic Board meetings to increase understanding of the operations and management of these critical infrastructure systems.

**Contact Person(s): Jessica Neuwerth**

**Is the process implemented: Partially.**

**Is the process documented: Partially.**

### **What's Next**

- 1) Internal Oversight and Communication - The Board will continue frequent joint management-administrative team and technical team meetings to improve communication. The majority of staff have returned to the office at least 50% of the time and are teleworking from their home-based workspaces for the remainder.
- 2) External Oversight and Communication - The Board will continue to hold in-person public Board meetings with appropriate COVID-19 safety protocols. In 2024, the Board expects to hold several Board meetings at member agency headquarters to facilitate better communication with Board members and member agency staff.

Next Milestone: December 31, 2024

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## **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 Colorado River Board of California monitoring practices are implemented and functioning. The responsibilities of the executive monitoring sponsor(s) have been delegated to: Christopher Harris, Executive Director.

The small size of the Board requires that its executive management team engages in monitoring of the internal controls system on a weekly, if not daily basis through the review and implementation of internal controls protocols associated with the program activities of the Board's administration and technical operations, including procurement, payment of invoices, and budgeting and accounting procedures; payroll; human resources; and employee training, including that of new employees. Staff continue to ensure that the Board's administrative policies, procedures and protocols are compliant and up to date with current regulations, policies and guidance contained in the State Administrative Manual (SAM) and the State Information Management Manual (SIMM). Finally, Board staff continue to engage in

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communication, coordination, on-the-job training and employee mentoring activities to ensure that established internal controls procedures are followed and implemented appropriately.

In the event that internal control deficiencies are identified during ongoing monitoring, the Board's executive management team would initiate a process to evaluate, develop and implement appropriate remedial strategies.

Through the Board's ongoing executive management team monitoring processes and mandated reporting requirements, the Board continuously reviews, evaluates, and improves its systems of internal controls and monitoring processes. As such, the Board has determined that it complies with California Government Code sections 13400-13407.

### **Update With Progress—June 30, 2024**

The Board's management team and staff continue to ensure that the Board's administrative policies, procedures and protocols are compliant and up to date with current regulations, policies and guidance contained in the State Administrative Manual (SAM) and the State Information Management Manual (SIMM). Pursuant to updated State telework policies and guidance, Board staff have transitioned to 50% in the office and 50% teleworking from home. The initial procedures have been documented in the Board's Operational Continuity Plan (March 26, 2020) and Stay-at-Home Modification Plan (May 7, 2020). The Board has faced challenges associated with refilling vacant administrative positions during the last six months. Because of the Board's small size, vacancies can have a significant effect on the workload of other employees and the functioning of the organization. It continues to be challenging to find qualified candidates to fill vacant administrative and technical staff positions.

**Contact Person(s): Jessica Neuwerth**

**Is the process implemented: Partially.**

**Is the process documented: Partially.**

### **What's Next**

The Board is working to fill critical staff vacancies including Principal Engineer and Office Technician. With the anticipated retirement of the Board's executive director at the end of 2024, the Board will need to prioritize filling both of these critical positions, as well as continue to assess other staffing needs.

Next Milestone: December 31, 2024

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### **Risk: Key Person Dependence, and Workforce Succession Planning**

The Board continually strives to maintain experienced and knowledgeable professional staff that address both the technical and administrative functions and needs of the Board. The expertise maintained by the Board is extremely specialized, making it very difficult to recruit staff with the necessary knowledge and skills already in place. By necessity, the Board employs on-the-job training to bring new staff up to a proficient level of expertise and makes every attempt to recruit staff with the necessary knowledge and skills already in place.

Because of the small size of the agency, each employee's duties and responsibilities are important and therefore having a vacancy poses a risk that certain key or core functions will not be completed unless the vacant position's duties are reassigned to another staff member. Based upon that risk, it is necessary to ensure that there is a high degree of cross-training, sharing of historical and subject-matter knowledge, and familiarity with the Board's technical and administrative programs, and mission goals and objectives.

### **Control: Control A**

The requisite control currently being implemented is that Board staff are trained to perform multiple functions on a day-to-day basis. The implementation of this control is further supported by weekly staff meetings and status and task reviews and assignments within both the Board's Technical and Administrative Services Units. Frequent and consistent opportunities for communication and information sharing continue to result in staff maintaining up-to-date knowledge regarding the status and priorities of the Board's policies and procedures and primary programs and activities.

Furthermore, in the event an employee is planning to retire, transfers to another position, or separates from State service, an effort is made to obtain as much notice as possible and ensure an effective transfer of knowledge and transition to the designated replacement staff-person. As a very small state agency, the Board endeavors to facilitate upward mobility by maintaining an organizational structure that provides promotional and training opportunities for all levels of staff, including entry level through executive management.

### **Update With Progress—June 30, 2024**

The Board recently faced challenges in replacing the vacant Staff Services Manager I and Associate Governmental Program Analyst positions. The Board is now working to fill the vacant Principal Engineer position to provide additional stability and management expertise for the Technical Section. This important position is expected to be filled over the next quarter. In the short term, work is being distributed to other staff to address the most immediate needs.

**Contact Person(s): Jessica Neuwerth**

**Is the control put into practice: Partially.**

**Is this control reducing the risk as expected: Partially.**

### **What's Next**

The Board is currently in the process of working to fill the vacant Principal Engineer position over the next quarter of 2024 and continues to reassess staffing priorities.

Next Milestone: December 31, 2024

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### **Risk: Recruitment, Retention, and Staffing Levels**

Because of the Board's unique role in representing the State of California and the Six Agencies in protecting California's rights and interests in Colorado River water and hydroelectric power resources, the Board requires highly specialized expertise and recruitment for technical positions can be challenging. Consequently, as vacancies occur, planned or otherwise, it is a very significant challenge to find, recruit, hire, and retain the highly qualified and specialized policy-level and technical expertise required to conduct the Board's important technical functions of protecting and representing California's rights and interests in its Colorado River water rights and resources.

Without the necessary policy-level and technical expertise and those unique skill sets associated with management of complex Colorado River issues, the immediate result would be a significant increase in workload for senior technical staff and the executive management team and/or an inability to meet all necessary and required day-to-day work objectives, thus degrading the ability of the Board to perform its primary responsibilities.

The Boards' Administrative Unit is composed of highly professional staff. Recruiting individuals with the necessary expertise and retaining administrative positions can be very challenging. Maintaining the quality of the Board's ongoing administrative functions operations coming out of the COVID-19 pandemic period also proved challenging and required significant coordination and communications among the Board's staff and executive team members. Due to the small size of the Board's Administrative Services Unit, staff need to be trained in multiple areas of responsibility as opposed to subject matter experts in administrative functions. In addition, it is significantly important to maintain the required staffing levels as employee turnover causes an increase in workload that might result in inability to meet all necessary as well as mandatory day-to-day administrative operations and functions as required by the State of California.

### **Control: Control A**

The current control in place to address the periodic need to hire and retain qualified staff is for the Board to identify and maintain contact with individuals, both within and outside of California state government, who have specialized knowledge regarding Colorado River operations and policy- level and technical issues and who may be eligible to be hired by the Colorado River Board as vacancies become available.

In 2021, the Board received approval from the California Department of Water Resources

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(DWR) and CALHR to use DWR's Engineer, Water Resources Classification, which expanded our ability to recruit from that classification. Finally, the Board periodically makes use of the expertise and skill sets of retired annuitants as appropriate and necessary.

The current internal control in place for the Board's Administrative Services Unit is to periodically address and review the workload for each staff person and make a determination based on the evaluation if there is a need to restructure, reorganize and/or develop a Budget-Change-Proposal to hire more staff. The Board hires permanent and/or limited intermittent and retired annuitant employees who have the administrative and/or technical expertise to provide administrative and/or technical support as necessary and appropriate.

### **Update With Progress—June 30, 2024**

The Board recently faced challenges in replacing the vacant Staff Services Manager I and Associate Governmental Program Analyst positions. The Board has filled those positions and is now working to fill its vacant Principal Engineer and Office Technician positions.

**Contact Person(s): Jessica Neuwerth**

**Is the control put into practice: Partially.**

**Is this control reducing the risk as expected: Partially.**

### **What's Next**

The Board expects to fill its vacant Principal Engineer position over the next quarter of 2024. Additionally, with the anticipated retirement of the executive director by the end of the year, a hiring process to fill that position will also be initiated.

Next Milestone: December 31, 2024

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### **Risk: FI\$Cal Implementation, Maintenance, and Functionality**

The transition of the Board's financial management system to the State's FI\$Cal System has required significant coordination and consultation with the Department of Finance and the FI\$Cal Service Center to address compatibility issues associated with the funding and business relationship between the Board, Department of Finance, and State Controller's Office. The Board is now fully utilizing the FI\$Cal budgeting and accounting system to manage, track, and document its financial services processes.

### **Control: A**

The Board's current control to address the on-going challenges associated with the FI\$Cal

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system is to ensure that the Board’s administrative staff effectively cross-train and share information and continue to develop and maintain good working relationships and effective lines of communication and coordination with Department of Finance and staff in the Fi\$Cal Service Center. In fact, some of the issues encountered during the transition process have required the development of unique “work-arounds” by Board staff in collaboration with the Fi\$Cal Service Center.

### **Update With Progress—June 30, 2024**

The Board has successfully completed transition from the CALSTARS financial tracking system to the State’s new Financial Information System for California (Fi\$Cal). Administrative staff training for vouchers, purchasing, and other Fi\$Cal features is an ongoing process. The Board has also entered into a contract with the Department of General Services (DGS) to provide budgeting and accounting services in Fi\$Cal. The specialized expertise of the DGS team ensures that the Board meets State standards and timelines for financial processes and reporting. This eliminates issues the Board has experienced previously due to its small staff, when the departure of key administrative staff members destabilized the Board’s budgeting and accounting processes.

**Contact Person(s): Jessica Neuwerth**

**Is the control put into practice: Yes.**

**Is this control reducing the risk as expected: Yes.**

### **What's Next**

The Board continues to provide appropriate on-boarding and refresher training in budgeting, accounting, vouchers, and contracting to administrative staff as necessary to ensure compliance with State budgeting, accounting, and purchasing policies and procedures.

Next Milestone: December 31, 2024.