

DELEGATIONS OF AUTHORITY
CALIFORNIA STATE UNIVERSITY,
MONTEREY BAY

Audit Report 11-22
April 6, 2011

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Melinda Guzman, Vice Chair
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ABBREVIATIONS

| | |
|--------|--|
| AB | Assembly Bill |
| CO | Office of the Chancellor |
| CSU | California State University |
| DVBE | Disabled Veteran Business Enterprise |
| EC | Education Code |
| EO | Executive Order |
| GC | Government Code |
| ICSUAM | Integrated California State University Administrative Manual |
| MVIP | Motor Vehicle Inspection Program |
| PCC | Public Contracts Code |
| PMCP | Policy Manual for Contracting and Procurement |
| SB | Senate Bill |

EXECUTIVE SUMMARY

The Board of Trustees, at its January 2011 meeting, directed that Delegations of Authority be reviewed. The Office of the University Auditor had previously reviewed Delegations of Authority in 2006.

We visited the California State University, Monterey Bay campus from January 24, 2011, through February 25, 2011, and audited the procedures in effect at that time.

Our study and evaluation revealed certain conditions that, in our opinion, could result in significant errors and irregularities if not corrected. Specifically, the campus did not maintain adequate internal control over the following areas: motor vehicle inspection and use. This condition, along with other weaknesses, is described in the executive summary and body of this report. In our opinion, except for the effect of the weaknesses described above, the operational and administrative controls for delegated activities related to procurement and contracting, motor vehicle inspections, and personal property transactions in effect as of February 25, 2011, taken as a whole, were sufficient to meet the objectives stated in the "Purpose" section of this report.

As a result of changing conditions and the degree of compliance with procedures, the effectiveness of controls changes over time. Specific limitations that may hinder the effectiveness of an otherwise adequate system of controls include, but are not limited to, resource constraints, faulty judgments, unintentional errors, circumvention by collusion, and management overrides. Establishing controls that would prevent all these limitations would not be cost-effective; moreover, an audit may not always detect these limitations.

The following summary provides management with an overview of conditions requiring attention. Areas of review not mentioned in this section were found to be satisfactory. Numbers in brackets [] refer to page numbers in the report.

MOTOR VEHICLE INSPECTIONS AND USE [6]

The campus motor vehicle inspection program did not assure adequate preventive maintenance and lacked some required elements. Additionally, administration of the use of state-owned vehicles needed improvement. For example, written approval from a delegated official for the use of university-owned vehicles was not obtained before vehicles were released to employees.

INTRODUCTION

BACKGROUND

In 1986, Senate Bill (SB) 1828 indefinitely extended California State University (CSU) delegations of authority concerning certain procurement and contracting activities, motor vehicle inspections, and real and personal property transactions. The bill's intent was to promote greater economy and efficiency in CSU operations and was expanded by Assembly Bill (AB) 1191 in 1993. SB 1828 also added section 89045(d) to the Education Code (EC):

(d) In addition, the internal audit staff shall perform audits, at least once every five years, of the activities of the CSU pursuant to Sections 89031.5, 89036, 89046, and 89048 of the EC and Section 11007.7 of the Government Code (GC).

EC §89031.5 requires the inspection of all motor vehicles owned by the CSU. Executive Order (EO) 691, *Motor Vehicle Inspections*, dated November 23, 1998, directs each campus to implement a motor vehicle inspection program, specifies eight guidelines that should be included, directs the president to assign the function to an individual, and requires the campuses to notify the Office of the Chancellor (CO) of the individual assigned to the function. CSU policy concerning the use of motor vehicles is codified in *CSU Use of University and Private Vehicles Policy Guidelines*, dated March 2002, issued via Technical Letter 2002-16 from the CO Human Resources department.

EC §89036 grants the CSU authority over certain procurement and contracting activities. EO 775, *Acquisition of Personal Property and Services*, dated June 6, 2001, updates and supersedes prior EOs dating back to 1994 and delegates the procurement authority granted to the CSU under AB 1191 to campus presidents, within the provisions of the *CSU Policy Manual for Contracting and Procurement* (PMCP). EO 760, *Procurement Cards*, dated October 16, 2000, delegates authority for the use of procurement cards to campus presidents.

PMCP, last updated on April 28, 2008, was recently codified in the *Integrated California State University Administrative Manual* (ICSUAM), Section 5000, *Contracts and Procurement*. The ICSUAM establishes systemwide contracting and procurement policy and provides guidance on general procurement practices, along with specific requirements relating to the procurement of goods, services, and information technology resources. Any future updates to contracting policy will be incorporated into the ICSUAM.

EC §89046 granted the CSU the authority to lease state university property for purposes consistent with the functions of the CSU. EO 669, *Leases*, dated May 1, 1997, supersedes an EO issued in 1983. It delegates to campus presidents the authority to execute leases of real property as either lessor or lessee without approval by the CO, subject to certain limitations. The EO requires the use of standard provisions from model lease agreements, an assessment of liability risk for each lease agreement, a competitive process for leasing state university property to for-profit enterprises, an accounting of leases in the campus financial records, and maintenance of a central repository for all current lease agreements.

EC §89048 addresses a number of areas, including certain real property transactions and the sale or exchange of personal property. State University Administrative Manual §9018, *Acquisition and*

Granting of Easements and Acceptance of Quitclaims, sets forth processing guidelines and responsibilities for such real property transactions by the campuses and by the land records staff in the CO Capital Planning, Design and Construction department.

EO 409, *Purchase, Sale, Lease, and License of Personal Property*, dated January 5, 1983, delegates to campus presidents the authority to sell or exchange personal property and has been superseded except for Item B, which permits the sale or exchange of personal property when the campus president determines that it is in the best interest of the CSU and the transaction is based on fair market value.

GC §11007.7 addresses the procurement of insurance or official bonds. However, this section is not applicable to insurance procured by the CSU. CSU policy for insurance is codified by EO 849, *CSU Insurance Requirements*, dated February 5, 2003. It sets forth minimum insurance limits and holds harmless provisions for agreements, contracts, and purchases.

PURPOSE

Our overall audit objective was to ascertain the effectiveness of delegated activities related to procurement and contracting, motor vehicle inspections, and real and personal property transactions and to determine the adequacy of controls over related processes to ensure compliance with relevant governmental regulations, Trustee policy, Office of the Chancellor directives, and campus procedures.

Within the overall audit objective, specific goals included determining whether:

- ▶ Administration of procurement activities incorporates effective internal controls, adequate local policies and operational procedures, current written delegations, and observance of good business practices in compliance with CSU policy.
- ▶ CSU competitive bidding requirements are adhered to in the procurement of goods and services, and CO approval is received prior to the purchase of restricted items.
- ▶ The responsibility for the execution of low-value purchases is properly delegated and methods for such execution are adequately controlled, and campus use of procurement cards is appropriate.
- ▶ Efforts are made to meet Small Business, Disabled Veteran Business Enterprise (DVBE), and Buy Recycled goals; purchasing preferences are properly granted; and Small Business, DVBE, and Buy Recycled reporting is timely, accurate, and supportable.
- ▶ Purchase agreements are properly executed and include required conditions, provisions, certifications, and insurance requirements, and Department of Fair Employment and Housing contract notification requirements are met.
- ▶ The campus motor vehicle inspection program and the use of CSU-owned vehicles comply with CSU policies, and a vehicle inspector has been designated.
- ▶ Leasing activities are adequately controlled and comply with CSU policy and state regulations, and leases are properly executed.
- ▶ Easements, rights-of-way, and quitclaims have been correctly acquired, and the sale or exchange of personal property complies with CSU policy and the EC.

SCOPE AND METHODOLOGY

The proposed scope of the audit as presented in Action Item, Agenda Item 2 of the January 25 and 26, 2011, meeting of the Committee on Audit stated that a review of Delegations of Authority would include, but was not limited to, a review of certain purchasing and contracting activities; motor vehicle inspections and use; agreements and leases; easements, rights-of-way, and quitclaim transactions; and the sale and exchange of personal property. Delegations of Authority is a mandated audit and is required by the EC at least once every five years.

Our study and evaluation were conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, and included the audit tests we considered necessary in determining whether operational and administrative controls are in place and operative. This review emphasized, but was not limited to, compliance with state and federal laws, Board of Trustee policies, and Office of the Chancellor and campus policies, letters, and directives. The audit focused on procedures in effect from July 1, 2009, through December 31, 2010.

We focused primarily upon the internal administrative, compliance, and operational controls over delegation of authority and contracting activities, motor vehicle inspection, and real and personal property transactions. Specifically, we reviewed and tested:

- ▶ Specific purchasing and contracting activities, delegations, and limitations.
- ▶ Bidding procedures and exceptions.
- ▶ Low-value purchase methods and controls.
- ▶ Granting of purchase preferences.
- ▶ Preparation of Small Business, DVBE, and Buy Recycled reports and goal attainment.
- ▶ Execution of lease agreements.
- ▶ Motor vehicle inspection and use policies and controls.
- ▶ Easements, rights-of-way, and quitclaims and the sale or exchange of personal property.

OBSERVATIONS, RECOMMENDATIONS, AND CAMPUS RESPONSES

MOTOR VEHICLE INSPECTIONS AND USE

VEHICLE INSPECTION PROGRAM

The campus motor vehicle inspection program did not assure adequate preventive maintenance and lacked some required elements.

We reviewed maintenance and repair documentation for 25 vehicles and found that:

- ▶ The campus had no formal written policies or procedures related to vehicle maintenance, repair, and replacement.
- ▶ Authority for the motor vehicle inspection program had not been updated in a timely manner after the designated vehicle inspector left the campus in 2007. The revised delegation was completed on January 20, 2011.
- ▶ The campus had not developed a methodology or process for the performance of an annual analysis of operating costs. This is a repeat finding from the prior Delegations of Authority audit.
- ▶ A complete and accurate record of all repair costs was not maintained. We reviewed procurement card purchases by the campus mechanic from April to June 2010, and we found that although the mechanic recorded the car numbers on the purchase invoices, there were no corresponding repair reports or maintenance logs documenting that the repairs had actually been made or that the parts purchased had been used on the intended vehicles.
- ▶ Documentation was not adequate to demonstrate that the full scope of preventive maintenance was performed for 21 of the vehicles reviewed. Of the 21 exceptions, 16 received some mechanical attention, but for five vehicles, no service records could be located. This is a repeat finding from the prior Delegations of Authority audit.
- ▶ For ten vehicles reviewed, there was no evidence that vehicle inspector approval was obtained when repair parts exceeded \$350. This is a repeat finding from the prior Delegations of Authority audit.

EO 691, *Motor Vehicle Inspections – Delegation of Authority*, dated November 23, 1998, states, in part, that the campus president is responsible for the implementation of a campus motor vehicle inspection program and shall delegate this function to an individual on campus. Each campus motor vehicle inspection shall include maintenance, repair, and replacement policies, detailed support procedures, a complete and accurate record of all repair costs, and an annual analysis of operating costs.

The *California State University Use of University and Private Vehicles Policy Guidelines*, dated March 2002, states that the campus vehicle inspector's approval is required on any repair where the parts costs exceed \$350 or when replacement of a vehicle may be a consideration, and three estimates for commercially performed repairs costing \$350 or more.

State Administrative Manual §20050 states that a satisfactory system of internal administrative control shall include, but not be limited to, an established system of practices to be followed in performance of duties and functions. Further, the non-existence of policy and procedural or operational manuals is a sign of a vulnerable control system.

The director of facilities services and operations stated that the person previously responsible for the motor vehicle inspection program left the campus and was not replaced, and as a result, some of the elements in EO 691 were inadvertently dropped. In addition, he stated that an obsolete vehicle maintenance tracking software, which is being replaced by a more sophisticated software solution, did not properly maintain repair records.

Failure to maintain comprehensive policies and procedures and maintain current and complete written delegations of authority increases the risk of misunderstandings, unauthorized activities, and poorly maintained motor vehicles and negatively affects driver safety; and failure to complete an annual analysis of operating costs or a formal evaluation process for reutilization of surplus vehicles increases the risk that vehicle costs and repairs will exceed the value of the vehicle.

Recommendation 1

We recommend that the campus:

- a. Develop and implement written policies and procedures related to vehicle maintenance, repair, and replacement.
- b. Maintain current delegations for the authority for the motor vehicle inspection program.
- c. Prepare an annual analysis of operating costs for university-owned vehicles.
- d. Maintain a complete and accurate record of all repair and maintenance costs for university-owned vehicles.
- e. Ensure that all campus vehicles receive the full scope of preventive maintenance required by campus policy.
- f. Document required vehicle inspector's approval for repairs with parts costs greater than \$350.

Campus Response

We concur.

- a. The campus will develop and implement written procedures related to vehicle maintenance, repair, and replacement. Estimated completion date: September 2011
- b. We will maintain current delegations for the authority of the motor vehicle inspection program (MVIP). A recent reorganization has eliminated the former motor vehicle inspector position, and the authority for the MVIP will reside with the director of facilities, services and operations. A new delegation letter is forthcoming. Estimated completion date: June 2011
- c. We will annually prepare an analysis of operating costs for university-owned vehicles. Recently, California State University, Monterey Bay implemented a new computerized maintenance management system, WEBTMA. WEBTMA will be used to track work on university vehicles. An annual report will be generated and analyzed to review the costs associated for each university-owned vehicle. Estimated completion date: September 2011
- d. We will maintain a complete and accurate record of all repair and maintenance costs for university-owned vehicles. Using WEBTMA, a monthly report will be prepared for the MVIP to track activity to assure that data is being entered regularly and accurately. WEBTMA will be utilized to track costs for repair and maintenance of university vehicles. Estimated completion date: July 2011
- e. We will implement procedures and training, including follow-up and enforcement procedures, to ensure that all campus vehicles receive the full scope of preventive maintenance required by campus procedures. Estimated completion date: September 2011
- f. We will document the MVIP approval of vehicle repairs for which parts costs are greater than \$350 (adjusting the threshold as needed to align with California State University systemwide guidelines). Estimated completion date: June 2011

VEHICLE USE CONTROLS

Administration of the use of university-owned vehicles needed improvement.

We found that:

- ▶ Written approval from a delegated official for the use of university-owned vehicles was not obtained before vehicles were released to employees.
- ▶ Employees who used university-owned vehicles were not required to sign a certification statement regarding their driving record and possession of a valid driver's license.

- ▶ Employees did not always complete daily operator checklists and/or monthly travel logs for university-owned vehicles. Of the 25 vehicles we reviewed, 14 had either missing or incomplete daily operator checklists and/or monthly travel logs. This is a repeat finding from the prior Delegations of Authority audit.

The *CSU Use of University and Private Vehicles Policy Guidelines*, dated March 2002, states, in part, that the campus must establish one point of control in order to control usage of university vehicles and to verify and maintain all required logs. These guidelines further state that the campus control office must determine that the following criteria are met before releasing a university vehicle to an employee: Written approval of the use has been given by an individual authorized by the president to grant such approval; and employee certification regarding possession of a valid driver's license and driving record is obtained. Additionally, the guidelines state that the operator of a vehicle has an obligation to inspect the vehicle before driving it. Problems noticed by the operator while using the vehicle should be noted on a trip/daily operator checklist, which should be kept in the vehicle.

The director of facilities services and operations stated that the motor vehicle guidelines were not completely met due to management oversight. He further stated that vehicle use and protection of employees and property have been controlled by reliance on the driver successfully completing the defensive-driving program and receiving verbal approval from the supervisor. Additionally, he stated that since vehicle responsibility is decentralized, there was no standardized method of maintaining or monitoring travel logs and operator checklists.

Failure to adequately control the use of university-owned vehicles increases the risk of exposure to unforeseen liabilities, unqualified drivers, and the use of vehicles for unauthorized activities.

Recommendation 2

We recommend that the campus:

- a. Ensure that the campus' delegated official provides written authorization for vehicle use before a vehicle is released to an employee.
- b. Obtain a signed certification statement from all employees who use university-owned vehicles regarding their driving record and possession of a valid driver's license.
- c. Require employees who drive university-owned vehicles to complete daily operator checklists and/or monthly travel logs for the vehicles as appropriate.

Campus Response

We concur.

- a. The MVIP will communicate the requirement to each department using university vehicles to have a written authorization for vehicle use for university-owned vehicles. These documents will

be collected and filed in the facilities office on a quarterly basis. Estimated completion date: September 2011

- b. We will obtain signed certifications from all employees who use university-owned vehicles. The authorization document to be signed by the driver will include a statement that the driver is in possession of a valid driver's license. We will ensure that all employees driving university-owned vehicles are actively enrolled in our current defensive driver program, which includes enrollment in the California Department of Motor Vehicles Pull Notice Program, notifying the MVIP of changes in driver's license status. We will utilize that to monitor changes in an individual's driving record. Estimated completion date: August 2011
- c. We will require daily operator checklists and monthly travel logs for university-owned vehicles. The MVIP will communicate the requirement for each department utilizing university vehicles to complete daily operator checklists and monthly travel logs. These documents will be collected quarterly and filed in the facilities office. The procedures will also include instructions to complete a WEBTMA service request if there are any discrepancies noted on the daily inspection form. Estimated completion date: September 2011

**APPENDIX A:
PERSONNEL CONTACTED**

| <u>Name</u> | <u>Title</u> |
|--------------------|---|
| Dianne F. Harrison | President |
| George Ball | Property and Fixed Assets Coordinator |
| Bob Brown | Director of Facilities Services and Operations |
| Ruben Camacho | Automotive Equipment Mechanic |
| Reyola Carlisle | Contracts Coordinator |
| Joe DeCarlo | Assistant Director of Maintenance |
| Art Evjen | Director of Business and Support Services |
| John Fitzgibbon | Associate Vice President for Finance |
| Suzie Hernandez | Work Control Coordinator |
| John Marker | Associate Vice President for Facilities |
| Stacie Russo | Sergeant, University Police |
| Eva Salas | Buyer III |
| Kevin Saunders | Interim Vice President for Administration and Finance |
| Linda Smith | Event Services Coordinator, World Theatre |

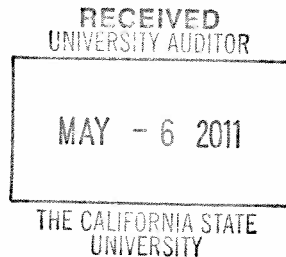


CALIFORNIA STATE UNIVERSITY
Monterey Bay

OFFICE OF THE VICE PRESIDENT
FOR ADMINISTRATION AND FINANCE

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May 6, 2011



University Auditor Larry Mandel
California State University
Office of the University Auditor
401 Golden Shore, 4th Floor
Long Beach, CA 90802

Subject: Campus Response, Audit Report 11-22-Delegations of Authority

Dear Larry:

Attached is our response to the Incomplete Draft Audit Report 11-22, dated April 6, 2011. A Word file of the response is attached in the email transmittal of this cover letter.

Please contact AVP John Fitzgibbon if you have any questions or comments.

Sincerely,

Kevin R. Saunders
Vice President

Attachment

cc: President Harrison
Senior Director Schlack
AVP Marker
Director Brown
Director Evjen

DELEGATIONS OF AUTHORITY
CALIFORNIA STATE UNIVERSITY,
MONTEREY BAY

Audit Report 11-22

MOTOR VEHICLE INSPECTIONS AND USE

VEHICLE INSPECTION PROGRAM

Recommendation 1

We recommend that the campus:

- a. Develop and implement written policies and procedures related to vehicle maintenance, repair, and replacement.
- b. Maintain current delegations for the authority for the motor vehicle inspection program.
- c. Prepare an annual analysis of operating costs for university-owned vehicles.
- d. Maintain a complete and accurate record of all repair and maintenance costs for university-owned vehicles.
- e. Ensure that all campus vehicles receive the full scope of preventive maintenance required by campus policy.
- f. Document required vehicle inspector's approval for repairs with parts costs greater than \$350.

Campus Response

- a. We concur. The campus will develop and implement written procedures related to vehicle maintenance, repair and replacement. Estimated completion date: September, 2011.
- b. We concur. We will maintain current delegations for the authority of the motor vehicle inspection program (MVIP). A recent reorganization has eliminated the former Motor Vehicle Inspector position and the authority for the MVIP will reside with the Director of Facilities, Services and Operations. A new delegation letter is forthcoming. Estimated completion date: June, 2011.
- c. We concur. We will annually prepare an analysis of operating costs for university-owned vehicles. Recently, CSUMB implemented a new computerized maintenance management system, WEBTMA. WEBTMA will be used to track work on university vehicles. An annual report will

be generated and analyzed to review the costs associated for each university-owned vehicle. Estimated completion date: September, 2011.

- d. We concur. We will maintain a complete and accurate record of all repair and maintenance costs for university-owned vehicles. Using WEBTMA, a monthly report will be prepared for the MVIP to track activity to assure that data is being entered regularly and accurately. WEBTMA will be utilized to track costs for repair and maintenance of university vehicles. Estimated completion date: July, 2011.
- e. We concur. We will implement procedures and training, including follow up and enforcement procedures, to ensure that all campus vehicles receive the full scope of preventive maintenance required by campus procedures. Estimated completion date: September, 2011.
- f. We concur. We will document the MVIP approval of vehicle repairs for which parts costs are greater than \$350 (adjusting the threshold as needed to align with CSU system-wide guidelines). Estimated completion date: June, 2011.

VEHICLE USE CONTROLS

Recommendation 2

We recommend that the campus:

- a. Ensure that the campus' delegated official provides written authorization for vehicle use before a vehicle is released to an employee.
- b. Obtain a signed certification statement from all employees who use university-owned vehicles regarding their driving record and possession of a valid driver's license.
- c. Require employees who drive university-owned vehicles to complete daily operator checklists and/or monthly travel logs for the vehicles as appropriate.

Campus Response

- a. We concur. The Motor Vehicle Inspection Program (MVIP) will communicate the requirement to each department using university vehicles to have a written authorization for vehicle use for university-owned vehicles. These documents will be collected and filed in the Facilities office on a quarterly basis. Estimated completion date: September, 2011.
- b. We concur. We will obtain signed certifications from all employees who use university-owned vehicles. The authorization document to be signed by the driver will include a statement that the driver is in possession of a valid driver's license. We will ensure that all employees driving university-owned vehicles are actively enrolled in our current defensive driver program, which includes enrollment in the California Department of Motor Vehicles, (DMV) Pull Notice Program, notifying the MVIP of changes in driver's license status. We will utilize that to monitor changes in an individual's driving record. Estimated completion date: August, 2011.

- c. We concur. We will require daily operator checklists and monthly travel logs for university-owned vehicles. The MVIP will communicate the requirement for each department utilizing university vehicles to complete daily operator checklists and monthly travel logs. These documents will be collected quarterly and filed in the Facilities office. The procedures will also include instructions to complete a WEBTMA service request if there are any discrepancies noted on the daily inspection form. Estimated completion date: September, 2011.

THE CALIFORNIA STATE UNIVERSITY
OFFICE OF THE CHANCELLOR



BAKERSFIELD

CHANNEL ISLANDS

June 6, 2011

CHICO

MEMORANDUM

DOMINGUEZ HILLS

EAST BAY

TO: Mr. Larry Mandel
University Auditor

FRESNO

FULLERTON

FROM: Charles B. Reed
Chancellor

HUMBOLDT

SUBJECT: Draft Final Report 11-22 on *Delegations of Authority*,
California State University, Monterey Bay

LONG BEACH

LOS ANGELES

In response to your memorandum of June 6, 2011, I accept the response as submitted with the draft final report on *Delegations of Authority*, California State University, Monterey Bay.

MARITIME ACADEMY

MONTEREY BAY

NORTHRIDGE

CBR/amd

POMONA

SACRAMENTO

SAN BERNARDINO

SAN DIEGO

SAN FRANCISCO

SAN JOSÉ

SAN LUIS OBISPO

SAN MARCOS

SONOMA

STANISLAUS