

2019-2020
Tehama County Grand Jury
Final Consolidated Report



The Tehama County Grand Jury is comprised of nineteen members from the community. The jurors review and investigate local governmental activities within Tehama County, including county and city governments, schools, and special districts, ensuring that responsibilities are carried out in a lawful manner.



GRAND JURY FINAL REPORT TABLE OF CONTENTS

Foreperson Submittal Letter to Presiding Judge	2
Final Reports Submittal/Approval Statement	3
Tehama County Grand Jury Foreperson Letter to the Citizens	4
Tehama County Grand Jury Members	6
Grand Jury Acknowledgements	7
Grand Jury Reports:	
City Government Committee Corning Police Department	8
County Government Committee Tehama County Public Works	17
Audit and Finance Committee	22
Criminal Justice Committee	
Tehama County Sheriff Office	40
Ishi Conservation Camp #18	49
Salt Creek Conservation Camp	54
Special Districts	
Corning Cemetery	57
Corning Water District	62
Mosquito and Vector Control District	68
Continuity Committee	72
Responses to the Recommendations of the 2018-2019 Grand Jury Report	97
About the Grand Jury – Tehama County Superior Court website	121



Tehama County Grand Jury
P.O. Box 1061
Red Bluff, CA 96080

June 30, 2020

California Penal Code 933(a) states:

“Each Grand Jury shall submit to the Presiding Judge of the Superior Court a final report of its findings and recommendations that pertain to county government matters during the 2019-2020 fiscal or calendar year...”

In conformation with the aforementioned Penal Code requirement, the 2019-2020 Tehama County Grand Jury approves and respectfully submits this report to the Honorable Judge Jonathan W. Skillman, Superior Court of California and County of Tehama.

Respectfully Submitted,

Gail Locke,

Foreperson

2019-2020 Grand Jury



FINAL REPORTS SUBMITTAL/APPROVAL STATEMENT

The 2019-2020 TEHAMA COUNTY GRAND JURY

Approved this Final Report

Gail L. Locke

Gail L. Locke

Foreperson, 2019-2020 Tehama County Grand Jury

I accept for Filing the Final Report of this

2019-2020 Tehama County Grand Jury

Jonathan W. Skillman

Honorable Jonathan W. Skillman

Supervising Judge of the 2019-2020 Tehama County Grand Jury



TEHAMA COUNTY GRAND JURY

P. O. BOX 1061

Red Bluff, California 96080

June 30, 2020

TO THE CITIZENS OF TEHAMA COUNTY:

The 2019-2020 Tehama County Grand Jury (TCGJ) is pleased to present its Consolidated Final Report (CFR) to the citizens of Tehama County, bringing these reports together in one final compendium for the year.

The process of jury selection begins with a questionnaire. People from all over the county and all walks of life fill out preliminary paperwork and identify a reason they could or could not serve. The next step is a Summons to Appear before the Superior Court Judge. The judge who oversees the grand jury rotates each year and this year is Judge Skillman. After that appearance, the candidates are narrowed down and the Judge issues a final Summons to Appear. Nineteen (19) people are sworn in to be Jurors, with others sworn in as Alternates ready to serve if needed. If desired, a juror may ask to serve a second term.

California Grand Jury Association (cgja.org) is a volunteer organization that offers training for both the Jury Foreperson, the Jury Pro-tem and the full Grand Jury. Nearly all of our members were able to attend two (2) days of training in Redding. We cannot thank the CGJA enough for helping prepare us for the journey ahead. Their website is also a great source of resources.

The Tehama Grand Jury is a civil jury. Community members may submit a complaint (the form is on the Tehama County Administration/Grand Jury website) to the TCGJ which might or might not be investigated. We do not investigate criminal actions. Some of our investigations are mandated by state statutes and others are chosen by each TCGJ. We took every communication seriously, looked at what the TCGJ had or had not investigated in recent years and sought a balanced look at the County. Our investigations included interviews with local residents, elected and appointed officials, County and City staff as well as facility tours and site visits. Not all investigations resulted in written reports.

The COVID-19 Shelter-In-Place orders in April resulted in no committee work being done. We asked for, and were granted, an additional month to resume committee work and to compile the Final Report.

Two (2) of our original jurors needed to resign for personal commitments. We thank those alternates who came mid-year for their service. We thank Maria Vieyra of Tehama County Agriculture Department, Tracy Brown of Tehama County Superior Court, Brant Mesker of Tehama County Administration, Trish Weber as Chief Deputy Counsel and Judge Jonathan Skillman for their most gracious and important support during the year. Their help was invaluable.

On behalf of all the Grand Jury members and myself, I express my appreciation for the increased insight into several County, City, Criminal and Special Committees and the privilege to serve on the 2019-2020 Grand Jury. We would encourage all county residents to consider serving if asked.

Sincerely,



Gail Locke
Foreperson, Tehama County 2019-2020 Grand Jury

2019-2020 TEHAMA COUNTY GRAND JURY

OFFICERS

Foreperson:	Gail Locke
Pro Tempore:	Rob Burroughs
Secretary:	Dan Arness
Sergeant-At-Arms:	Jonah Nuuhiwa
Librarian:	Vicki Allwardt

MEMBERS

Vicki Allwardt
Daniel Arness
Kristin Barber
Rob Burroughs
John Calbreath
Chasity Eaton
Ana Figueroa
Timothy Franer
Xenoclea 'Marie' Jensen
Marci Jourdan
Lori Keeling
Stephen Lindeman
Gail Locke
Jon Mathis
Jonah Nuuhiwa
Ron 'Mike' Perry
Evva Pryor
Terry Simonis
John Watkins



TEHAMA COUNTY GRAND JURY 2019-2020 ACKNOWLEDGEMENTS

The Tehama County Grand Jury gratefully acknowledges the assistance and support provided throughout the 2019-2020 Grand Jury term from:

Honorable Jonathan Skillman, Grand Jury Supervising Judge

Trisha Weber, Tehama County Chief Deputy County Counsel

Matt Rogers, Tehama County District Attorney

Tehama County Board of Supervisors

Tehama County Elected and Appointed Officials

Tracy Brown, Executive Assistant, Tehama County Superior Court

Brant Mesker, Staff Analyst, Tehama County Administration

Maria Vieyra, Office Assistant, Tehama County Department of Agriculture

Tehama County Employees who assisted in our investigations

California Department of Corrections and Rehabilitation

California Department of Forestry and Fire Protection

California Grand Jury Association with special thanks to Marsha Caranci



**CORNING POLICE DEPARTMENT:
THE FORCE IS WITH YOU
CITY GOVERNMENT COMMITTEE**

SUMMARY

The Corning Police Department serves to maintain peace and order in the city limits. They also actively work with the public through volunteer programs, youth sports, local park construction, and a cadet program. The goal of the police department is to provide high quality service.

BACKGROUND

The civil grand jury's function is to scrutinize the conduct of public business of county government. We have the opportunity to investigate the operations of the various officers, departments, and agencies of local government. Our investigations are not always initiated by accusations or complaints. We have the ability to independently choose the agency we want to examine. As members of the city government committee, we decided to look into the Corning Police Department.

METHODOLOGY

On February 12, 2020, the members of the city government committee had the opportunity to meet at the Corning Police Department to conduct an interview.

DISCUSSION

The police department consists of:

- Chief of Police

- Three Patrol Sergeants
- Ten Patrol Officers
- Four Dispatchers
- One Part-Time Dispatcher
- One Full-Time Community Service Officer
- Administrative Services Officer
- Administrative Secretary

The Department also supplies one full-time officer to the Tehama County Drug Task Force, one School Resource Officer to Corning Union High School, and one officer to the Critical Incident Response Team (SWAT).

Chief Fears was a Corning High School graduate who started working as a police officer for Corning in 2001. On November 10, 2015, he became the Chief of Police after working as a sergeant for 3 years. He is very involved with the community and believes in leading by example.

Contract negotiations were just completed. The average salary for a patrol officer is \$114,000.00. The turnover rate is low, but there are only three sergeant positions, so it takes time for an officer to move upward.

The police department recruits primarily through social media such as Facebook. The last 5 officers that were hired by the Corning Police Department were sponsored and put through the police academy. The average experience of officers in the department is three years. Some of the officers have military backgrounds and one officer was a teacher prior to becoming a police officer. Most of the officers are from around Corning and the surrounding towns.

The community recently raised and donated more than \$20,000.00 to acquire a police canine.

Chief Fears has strong support from Tehama County Sheriff Dave Hencratt and Red Bluff Police Chief Kyle Sanders. He says that "Brotherhood in law enforcement is strong".

Chief Fears is proactive in preventing problems. He and his department work with the homeless population, getting to know them and where they are located. In coordination with the Department of Fish and Game, the Corning Police Department works to keep creek beds clean from debris and needles left by transients.



FINDINGS

F1. The morale within the police department is very good, especially since they just finished negotiations.

F2. The patrol officers are the highest paid officers in Tehama County.

F3. The main reason why officers do leave is because there is very little lateral movement.

F4. The police department likes to hire local qualified individuals, maintaining the small town atmosphere.

F5. The officers have diverse backgrounds and experience which contributes to the success of the team.

F6. The community is very supportive of the police department.

F7. The biggest benefit of being employed by the Corning Police Department is the hometown atmosphere.

F8. Working proactively to keep the town clean and free of crime is a main priority for the department.

COMMENDATION

The city government committee was very impressed with the work of Chief Fears and his department. We commend him on keeping the morale up for the department and for keeping the city of Corning a safer place to live.

REFERENCE

Corning Police Department. (2016). Retrieved from https://www.corning.org/police_dep.html

EXHIBIT

We have included a history of the Corning Police Department written by Paulyne Hobson White and provided to us by Tom Watson, Administrative Services Officer.

Corning Police Department “From Then to Now”



In the beginning, law enforcement was scarce in the town of Corning. During the daytime hours there was no official officer on duty. But when the sun went down, what was known as a Night Watchman would be available. He worked out of his home and was provided with neither an office nor a vehicle. If you needed him and could find him, you probably would have considered yourself lucky. In the early days most people took care of their own problems and did not call on anyone else for help. That probably did not always work out for the best for all those involved.

John J. Jobe - According to some time cards found at the City Yard, Mr. Jobe worked for the City in 1916. At that time he was listed as a Teamster. By 1919, “City Timekeeper” was added to his title, along with “Night Watchman”. During the day there was also a person known as a Constable who strolled the streets and could be called upon for assistance if trouble broke out. On the time cards it was noted that on rare occasions a person was called in for “police work”, which perhaps could have been

extra help for a special event. Mr. Jobe kept the position as the chief police officer until the late 1930's.

J.J. Flannagan, Jake Gumble, Mere Canny - These were a few of the Constables who helped keep our town safe through its early years.

Carl B. Fergus - Mr. Fergus worked for John. J. Jobe as a part-time Night Watchman from 1930 until Mr. Jobe retired in the late 30's. Mr. Fergus then took over as chief police officer. Mr. Fergus rode a bicycle, and along with his police duties, he was head of the Water Department and read the water meters. Mr. Fergus became known as "Chief", although it was still not an official title. It was at this time in 1930 that Paul R. Hobson was appointed by the Board of Supervisors to the California Highway Patrol. In the rural areas, the State of California allowed their officers to assist the townships. Since Officer Hobson had transportation (a motorcycle) and a listed home phone number, he handled most of our police calls. His daughter sometimes handled dispatch duties, taking calls and forwarding them to Officer Hobson. She also typed some of his reports! Mr. Fergus retired around 1947.

Wayne Kranig - Officer Kranig became our first official Chief of Police in 1947, and was even provided an office and patrol car. This was after World War II, and like many other small towns in California, Corning was growing and needed a police department that was separate from the water department. While slowly adding more officers to his staff, he continued to work closely with Highway Patrol Officer Hobson for local law enforcement. Mr. Kranig successfully ran for Sheriff of Tehama County in 1950.

Dick Tracy - Yes, that is correct! Corning had its very own Dick Tracy, who came on board in 1950. Whenever out-of-towners heard his name they asked, "And does he have a radio wristwatch?" If they could only see what electronics are now available to our officers!

Even though law enforcement has always been a serious job, there were some humorous times. On one occasion, Chief Tracy had friends coming in on the Trailways Bus which only stopped in Red Bluff and Orland. As the bus went through Corning, up on Hwy 99 headed towards Orland, he pulled the bus over and told the driver he had to remove a couple of the passengers that were wanted. They were "wanted" at his home to spend a few days' vacation! The newspapers also had fun with the Chief's name. One headline read: "*Tracy Away - Robbers Will Pay.*" In 1956, Chief Tracy left Corning and went to work for the Sheriff's Department in Red Bluff.

Note of Interest: For many years there was a tower in Corning and when a call would come in, the telephone operator would turn on a red light at the top. The officer on duty was always keeping an eye on this tower and when the light went on, he would drive to the telephone office and pick up the message as to where he was needed. Sounds a little weird, but it sure worked OK back then.

Austin Wilson - When Austin Wilson took over as Chief of Police in 1956, he was a very well-known painter, not only to the adults of Corning, but also to many of the youth. In those days many of the school children took their lunches to school in metal lunch boxes. It's likely that most of those lunch boxes had the child's name painted on it by Mr. Wilson. The young people of Corning had a lot of respect for Chief Wilson. It was reported to me that if some of the boys in town decided to "have a rumble," all the Chief had to do was show up and say, "boys, let's talk about this" and that would be the end of the situation. One local gentleman told me of the time he was at the fire hall having a discussion with another fireman about who was the oldest. They pulled out their driver's licenses to put the issue to rest. Chief Wilson looked over the man's shoulder and told him, "I'll let you drive home tonight, but get that expired license renewed tomorrow." Chief Wilson retired in 1960.

Jerry Rowe - Chief Rowe served Corning from approximately 1960 until his retirement in 1976. He was initially a single man and lived in the Maywood Hotel until his marriage. It was reported to me by Russell Demo, who owned the Corning Laundry, that as he was driving down the street one evening, the red lights and siren came on behind him. Knowing he had done nothing wrong, he wondered what was going on. Chief Rowe came up to his vehicle and said, "would you take my uniforms in and have them cleaned? I'll pick them up later!" Life certainly was different and easier in those days - not to say that crime did not happen in our little town. It did and it was dealt with immediately with the same professionalism as today.

John Fulks - In 1976, Officer Fulks took over the reins of Chief of Police and served until 1985. It was during this time that Corning had its first subdivision built. Chief Fulks had a home in that area, and as the Chiefs before him, his home address and phone number were available to all who needed him - day or night.

Thomas Jondahl - Chief Jondahl held the position for approximately five months.

Jim Lee - Lee took over as Corning's Chief in 1985. By this time the staff had grown and included not only patrolmen, but also a Sergeant, dispatchers, a Secretary and more vehicles. The City was growing, and unfortunately, Corning was starting to experience some of the same type of crimes as the larger cities. We were losing our "small town innocence." Chief Lee kept in close contact with the teenagers. His high-school-age son had a band, so the parents always knew when there was a "concert", where Chief Lee would inevitably drop by to make sure all was going well. Chief Lee retired in 1992.

Tony Cardenas - On May 11, 1993 Sergeant Cardenas moved from the Tehama County Sheriff's Department and joined the Corning Police Department. He was promoted to Acting Chief and then appointed Chief of Police, a position he held until 2012. Chief Cardenas promoted the idea of community policing, and was heavily engaged in youth programs, playground and park construction, volunteer activities and restorative justice programs to divert young offenders from entering the criminal justice

system. The department moved smoothly from pen and paper to computerization during his tenure. His longtime membership in the Rotary Club dovetailed nicely with the many community projects he initiated, many of which are in place to this day.

Don Atkins – Don served as Chief of Police from 2012 until December 2015. Chief Atkins was raised in Red Bluff and began his 37 year Law Enforcement career with the Red Bluff Police Department in 1977. After serving seven years there, he took a short hiatus from Law Enforcement and became a cattle rancher in New Mexico. He eventually decided that this was not the career for him and returned to Law Enforcement, joining the Corning Police Department as a police officer. During his tenure, he spent time as a detective, and was promoted to Sergeant in 1995 before taking over for Chief Cardenas in 2012. He remained Chief until his retirement. Chief Atkins now enjoys his retirement with his wife, children, grandchildren and great children.

Jeremiah Fears – the current Police Chief was hired as a part-time Animal Control Officer. His good work resulted in promotions to Police Officer, K9 Handler, and Sergeant, ultimately culminating in his ascension to Chief of Police on November 10, 2015. The duties of a modern-day police chief differ greatly from those in the past, consisting of considerable administrative and legal responsibilities, public relations vs privacy concerns, youth and athletic programs, body-worn video cameras, data security and technology issues - all of this in the service of a public deeply interested and invested in the scrutiny of police operations. The leader of a present-day department must balance the needs of an increasingly diverse and sometimes splintered population. Chief Fears has succeeded at maintaining customer service standards, the prevention of serious crimes, and keeping a small-town feel alive in a 21st Century city.

Epilogue - From the early 1900's when the Night Watchman "Chief" worked out of his home, read the water meters, had no official office, no police car and no means of communicating with a dispatcher, we now have a full force - Chief of Police, Administrative Analyst, Administrative Secretary, three Patrol Sergeants, one Detective, one Task Force Officer, one School Resource Officer, one K9 Officer, six Police Officers, a Dispatch/Records Supervisor, four full-time Dispatchers, one full-time Community Service Officer, and one part-time Community Officer. There is also a volunteer program called Citizens on Patrol, wherein local citizens assist officers in crime prevention on the street.

From the days of "Chief" Jobe, the population has grown from a few hundred citizens to a population of over 7,000. The petty crimes of yesteryear consisted mostly of minor disputes, like a candy bar or pack of gum being taken from a merchant, or a student trying to skip school and go for a swim at Deer Creek. In 2020, our officers now conduct investigation of major thefts, encounter persons who are armed and dangerous, gang disturbances and serious drug situations.

Yes, Coming, like all other small towns, has lost much of its peaceful existence and innocence, but we can rest assured that our police department employs dedicated persons who care about the city and are "Committed to Superior Service".

Thank you to Jim Jobe, Marian Tracy McCain, Bruce O'Leary, Jim Calbreath, Russell Demo, Mildred Kranig and Officer Tim Osbourn for helping obtain information for this article.

Author - Paulyne Hobson White



TEHAMA COUNTY PUBLIC WORKS DEPARTMENT COUNTY GOVERNMENT COMMITTEE

SUMMARY

California penal code section 925 requires the Grand Jury to investigate and report on the operations of at least one county officer, department or function each year and to consider for review any public complaints received.

The Tehama County Grand Jury chose to review the 2017/2018 Grand Jury Recommendations to the Tehama County Public Works Department (TCPWD) and to seek information into how problem road issues are resolved.

METHODOLOGY

The 2019/2020 Grand Jury requested interviews with the Tehama County Public Works Department (TCPWD) on March 4, 2020. In addition to interviews, additional information, back up documentation and questions for clarification were requested via email. The website was also reviewed.

FINDINGS

F1. The 2017/2018 Grand Jury recommended that the TCPWD create a formal computerized plan to improve all road maintenance management, to track current road conditions and completed work. The new software has been purchased and installed but is not functional.

F2. The 2017/2018 Grand Jury recommended the TCPWD create a tab on the TCPWD website where the General Public could register complaints and track response

times. Currently no page has been created. Reports are taken over the phone or in person and written on a paper form for distribution to the proper road division.

F3. The 2017/2018 Grand Jury recommended the TCPWD fill the positions of Transportation Manager and Infrastructure Manager. The Transportation Manager position has been filled. The Infrastructure Manager position is not filled at this time.

F4. Freshly chip sealed road surfaces have failed on multiple county roads.

- A. One failure in south Tehama County was due to poor application of road oils during the Chip Seal application (equipment failure, valve failure or low temperature oil).
- B. A second failure occurred on Jelly's Ferry Road at the Jelly's Ferry Bridge Project deemed a "Full Depth Reclamation Project". The road oil did not adhere to the new surface and completely peeled off of the road surface. The problem was a road oil application failure found to be the wrong oil used for the road surface conditions.
- C. The Caltrans Maintenance Manual (Chapter 7) is the Standard Operating Procedure (SOP) for Chip Seal application and baseline. TCPWD did not follow the Caltrans Guidelines to the letter. The application standards and parameters were adjusted to fit the existing circumstances which was not successful in this situation.
- D. The section of Jelly's Ferry Road receiving the Full Depth: Reclamation applied chip seal is approximately 4.25 miles long and 18 feet wide at a cost of \$2.50-\$5.00 per square yard which equates to between \$112,200.00 and \$224,400.00 not including \$14,020 hard costs of all heavy equipment and gravel used at the project site.

F5. A road safety complaint concerning centerlines and fog lines not being visible on county roads after general and chip seal repair performed by TCPWD crews was

received. The TCPWD Director stated “We can’t fix the roads if no one calls in and tells us about a road hazard”.

RECOMMENDATIONS:

R1. The 2019-2020 Grand Jury recommends the TCPWD utilize the current Roads Management Computer Program, with cross-training of multiple staff, to track current road conditions, to improve road maintenance management and road work completed.

R2. The 2019-2020 Grand Jury recommends a Safety/Hazardous Road Condition Repair Form be added to the TCPWD website allowing for the General Public to submit repair requests and track progress online.

R3. The 2019-2020 Grand Jury recommends the TCPWD fill the current vacant Infrastructure Manager position.

R4. The 2019-2020 Grand Jury recommends TCPWD implement a Quality Control/Quality Assurance Program, with staff cross-training, which includes project and process-wide checklists to include temperatures, pressures and product application verification for all road projects, especially chip seal oil applications.

R5. The 2019-2020 Grand Jury recommends the use of Caltrans approved subgrade and roadway construction processes. Policy 5-11, Section V, Operations, Subject: Pavement Markings, states: “Centerliners shall be applied on all paved roads 18 feet wide or greater in width. Edge lines (fog lines) shall be where the pavement width is 20 feet or more to be installed at the time the project is completed.”

R6. The 2019-2020 Grand Jury recommends a bumper sticker be created with the TCPWD’s 24-hour recorded phone number, to be placed on the back of all TCPWD vehicles and giving easy access for the General Public to report needed road repairs.

REQUEST FOR RESPONSES:

Pursuant to Penal Code section 933 and 933.05, the Grand Jury requests responses as follows:

The Grand Jury requires a response within 90 days from the Director of Public Works, Mr. Tim McSorley, 9380 San Benito Avenue, Gerber, California, 96035-9701 on F1-F5 and R1 - R6.

EXHIBIT

1. Service Request Form

EXHIBIT 1

SERVICE REQUEST

T **EHAMA COUNTY PUBLIC WORKS - ROAD DEPARTMENT**

9380 SAN BENITO AVENUE, GERBER, CALIFORNIA 96035 PHONE 530-385-1462 FAX 530-385-1189

Date: _____ Hour: _____ Rec'd. by: _____
Letter _____ Memo _____ Phone _____ In Person _____
Type of Request: _____ Address: _____
Phone: _____

LOCATION AND DESCRIPTION AND/OR NATURE OF REQUEST:

REFERRALS: **PRIORITY:**

1. To: _____	By: _____	Date: _____	Emergency: _____
2. To: _____	By: _____	Date: _____	Routine: _____
3. To: _____	By: _____	Date: _____	Deadline: _____
4. To: _____	By: _____	Date: _____	
5. File: _____			

INSTRUCTIONS/RECOMMENDATION:

By: _____ Date: _____

DISPOSITION:

By: _____ Date: _____

REQUESTOR INFORMED BY: Phone _____ Letter _____ In Person _____ Date _____
Signed _____

AUDIT & FINANCE COMMITTEE

SUMMARY

In 1984 Congress passed the Single Audit Act, which requires governmental entities (e.g., state and local governments) that expend more than a certain amount (\$750,000 currently) in federal assistance to have organization-wide financial and compliance audits on an annual basis. The Single Audit has specific components which must be included in the audit. It is the Tehama County Grand Jury's responsibility to confirm that this audit has been carried out.

The audit was conducted for the 2018-19 fiscal year (Reference 1). Audited financial statements were produced in accordance with Generally Accepted Accounting Principles (GAAP) and audited according to Government Auditing Standards (GAS). The auditors reported on internal control, on compliance, and included the Schedule of Expenditures of Federal Awards (SEFA). They also produced a Schedule of Findings and Questioned Costs. One Material Weakness (2019-001) and one Significant Deficiency (2019-002) were identified in the Schedule of Findings and Questioned Costs which concerned internal control.

Management is required to submit Corrective Action Plans when there are audit findings. These were submitted by County departments named as having a Material Weakness. The Auditor-Controller Department does not have direct oversight over the accounting practices of individual departments and did not have input in the Corrective Action Plans submitted by other departments. The external auditors do not weigh in on whether the corrective plans will "do the trick". Next year's audit will tell.

The current external auditors have been doing the Single Audit for Tehama County for nine years. In the past, they have taken the information sent to them and have corrected it in order to produce the SEFA. Departments identified as having submitted incorrect information last year, have committed to producing correct information for this fiscal year – date of completion June 30, 2019. The Auditor-Controller Department promised to take a more active role in advising departments and reviewed SEFA

information prior to sending it to the external auditors – date of completion August 31, 2019.

The audit process begins when accruals for expenses and receivables have been recorded for fiscal year end. This occurs in July. The auditors come on-site in August and again in November. The audit is completed in late February; by law it must be completed by March 31. The audit is rarely requested by the general public. Its main use is for refinancing, issuing Certificates of Participation (bonds), and applying for grants. Material weaknesses from the audit can have an adverse effect on all three.

In preparation for review of the Single Audit, the Audit & Finance Committee of the Grand Jury reviewed the budget and looked at budget vs. actual reporting that is presented quarterly to the Board of Supervisors by the Auditor-Controller. Additionally, they completed a thorough review of the budget process at the management level.

BACKGROUND

The Single Audit is required annually by law. It is the Grand Jury's responsibility to see that this has been done. The Grand Jury also reports on Material Weaknesses reported in the Schedule of Findings and Questioned Costs and follows up in subsequent years to see that weaknesses are corrected. This year's Grand Jury also reviewed the budget and budget preparation process.

METHODOLOGY

The Audit & Finance Committee reviewed the Single Audit and the budget. They interviewed individuals in the Auditor-Controller Department in order to get more clarity on the audit process, Material Weaknesses, and usefulness of the audit report. There were several questions the Committee sought the answers to including documents prepared by the Auditor-Controller to initiate and support the budget preparation process.

The Audit & Finance Committee interviewed key members of the County Administration, including members of the Board of Supervisors, and senior county Staff.

They also reviewed guidance document for budget preparation and work products used to coordinate and prepare the annual county budget.

DISCUSSION

In 1984 Congress passed the Single Audit Act, which requires governmental entities (e.g., state and local governments) that expend more than a certain amount (\$750,000 currently) in federal assistance to have organization-wide financial and compliance audits on an annual basis. The Single Audit has specific components which must be included in the audit:

1. Financial Statements
2. Opinion on Financial Statements
3. Schedule of Expenditures of Federal Awards (SEFA)
4. Opinion or Disclaimer of Opinion on Schedule of Federal Awards
5. Uniform Guidance Report on Internal Control
6. Uniform Guidance Report on Compliance
7. GAS (Government Auditing Standards) Report on Internal Control
8. GAS (Government Auditing Standards) Report on Compliance
9. Schedule of Findings and Questioned Costs
10. Summary Schedule of Prior Audit Findings (if had Prior Audit Findings)
11. Corrective Action Plan (if findings)

The audit was conducted for the 2018-19 fiscal year. Financial statements were produced in accordance with accounting principles generally accepted in the United States (GAAP) and were audited according to Government Auditing Standards (GAS). The auditors reported on internal control, on compliance, and included the Schedule of Expenditures of Federal Awards (SEFA). They also produced a Schedule of Findings and Questioned Costs. One Material Weaknesses was identified in the schedule of findings. A Material Weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. The Audit also identified one Significant Deficiency. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a

material weakness, yet important enough to merit attention by those charged with governance.

Consequences of Material Findings

Material Weakness findings on an audit affect the ability to get future funding, grants, or awards. This has a big effect on the ability to get Federal grants.

The County has a Standard and Poor rating - this reflects the ability of the entity to repay bonded indebtedness. It has an impact on the interest rate on Certificates of Participation. This was reviewed/upgraded in 2014. This rating is used when seeking to refinance or issue Certificates of Participation (bonds). A copy of the audit is required for disclosure statements and Material Weaknesses could affect this rating, particularly if the Material Weaknesses are in the findings of future audits.

Auditor-Controller – Other Departments and Audit

The Auditor-Controller is an elected position. The focus of the Auditor-Controller Department is on revenue and expenses as well as the County budget. The department reviews claims, audits them, and issues warrants (checks). The department processes payroll and also works with the Assessor, extending the property tax roll and apportioning the collections.

Each department is responsible for doing its own accounting and it is each department's responsibility to submit correct information to the external auditors. The Auditor-Controller Department does little oversight in day-to-day accounting done by other departments. They interject when asked, but do not audit other departments. The Auditor-Controller Department does not generally conduct direct training of accounting staff for other departments. The individuals preparing the schedules can range from clerks to higher-level accountants; it all depends on the department.

Material Weakness (2019-001)

This issue was initially discovered during the 17/18 audit process. Since then, the road department has acquired additional software to properly estimate construction in

progress and capitalization on multiyear projects. The Auditor's office has continued to refine this process requiring the road department to submit backup data from the Road Department's Cost Accounting Management System to substantiate construction in progress and changes in infrastructure values. This data will be monitored by the Auditor Accountant to ensure accuracy prior to turning the data over to the outside auditing during the next fiscal year. This issue is considered complete by the Grand Jury's Audit Committee.

Significant Deficiency (2019-002)

This is a complex recurring issue that is more process and schedule related than a technical deficiency. The Auditor's office is required to present schedules for provided information and records the accruals in the functional software. This information is requested and received from the various county departments accounting personnel after July 31st and are presented to the independent auditor during their initial visit in mid-August. The Auditor Controller's office must rely on the accuracy of this data to meet their schedule and the timeline allows for testing of the accuracy of the input information. The independent auditor spends the first two months of the audit testing the data and contacting individual departments for clarifications and questions. This gave the county department accounting offices the opportunity to correct and update their data. The Auditor Controller's corrective action to assign additional staff and to convey the importance for complete and accurate year-end reporting seems to be the most reasonable approach to the problem solution. In the Grand Jury's opinion, the only permanent fix would be a major reconstruction of the County's accounting management system placing all department accounting personnel under a single manager. The Grand Jury feels this is beyond their scope and authority to recommend.

Budget and Financial Statements

The budget content is determined by the State Controller's office with a specific format and categories. Special Revenue funds are not in the budget, so the budget does not match up when budget vs. actual expenditures are reported. The Auditor-Controller

produces and presents a quarterly report on budget vs. actual expenditures. This report adds amounts from a number of programs, so it is impossible to see which departments are over or under on actual vs. budgeted expenditures. Trends and deviations that are identified by the Auditor are explained in the notes to the Quarterly report. A three-year average of expenditures is also presented to the Board of Supervisors to assist in their management oversight.

The financial statements are very rarely requested by the general public (students, unions, etc. might request them, but not often). The auditors look over internal controls as well as ensure compliance with various accounting standards. They show the financial condition of the County. The audited financial statements are required when applying for grants, for seeking an upgrade in Standard and Poor rating, for refinancing, and for issuing Certificates of Participation (bonds).

The financial statements do not have the same categories as the budget. Financial statements are constrained by a different set of rules than the budget. The financial statements also have a different “mission” than the budget. For these reasons, it is not possible to reconcile the financial statements to the budget.

It is the opinion of the Board of Supervisor’s the Quarterly report and financial statements are sufficient to effectively manage the County’s budget execution.

Budget Preparation Process

The budget preparation process formally begins in March of every year and is completed on a schedule approved by the Board of Supervisors (BoS). See attached example (attachment 1). To comply with state law, the BoS selects an Ad Hoc committee of supervisors consisting of two members which is usually the Chairman and Vice Chairman of the BoS. This committee works with the department heads and the county administration to build the budget. The process is started with the Auditor-Controller’s office preparing the known fixed costs and increases (insurance, personnel cost, etc.) for all the departments and transmit forms to the department heads including previous budget baselines along with policies approved by the BoS. (See Attachment 2) These completed forms are the baseline for the proposed budget. The County Administrator and BoS Ad

Hoc committee work with various departments to refine the proposed budget until the recommended budget is presented to the full Board of Supervisors for approval.

The approved recommended budget is sent by the Administrator to the Department heads and they have one more opportunity to submit revisions or supplemental budget requests to the Administrator for consideration to amend the recommended budget. After meetings with the Department heads and Ad Hoc committee, the Administrator prepares the Adopted Budget report and recommendations. After public meetings, the BoS adopts by resolution the Adopted Budget as submitted by the Auditor.

The Grand Jury finds this process to be in compliance with the State County Budget Act (Reference 2) and includes thorough input from duly elected officials and appointed county professionals.

Findings

F1. Corrective actions from the 2017/2018 Single Audit were effectively implemented.

F2. Material Weakness 2019-001 and Significant Deficiency 2019-002 management corrections were adequately addressed by the Auditor-Controller.

F3. The Tehama County budget preparation process is effective and complies with California's County Budget Act.

Recommendations

R1. The Auditor Controller's Office should be congratulated on its effective implementation of management 2017/2018 corrective actions.

R2. The Auditor Controller's Office should continue with 2018/2019 corrective actions. Permanent correction of Significant Deficiency 2019-002 would require a major

reorganization of the accounting staff management structure with significant disruption to all departments and it is beyond the scope of the Grand Jury to recommend such a major restructure of county administration.

R3. The county should continue with its current budget preparation process ensuring effective input from elected officials, appointed executives, and allowing public input.

REQUIRED RESPONSES

Pursuant to Penal Code sections 933 and 933.05, the 2019-2020 Grand Jury requests responses as follows:

From the following elected county officials within 60 days:

- The Grand Jury requires a response from the Tehama County Auditor-Controller, Leroy Anderson, 444 Oak Street, Room J, Red Bluff, CA 96080 on F1, F5, F7, F8, R1, R5, R7, and R8.

From the following governing bodies within 90 days:

- The Grand Jury requires a response from the Tehama County Board of Supervisors, P.O. Box 250, Red Bluff, CA 96080 on F7, F8, R7, and R8.

ATTACHMENT 1

TEHAMA COUNTY -- FISCAL YEAR 2019-2020 -- BUDGET TIMELINE

Recommended Budget	March 19th	Budget timeline and policies approved by the Board of Supervisors.
	March 20th	Auditor transmits instructions, insurance allocations, and forms to Departments.
	March 22nd	Friday, 9:00 a.m. in the Board Chambers, Chief Administrator conducts informational budget policy review meeting with Department Heads and their Fiscal Staff.
	April 5th	Department Deadline to return proposed budgets to Auditor's Office.
	April 5th to April 26th	Auditor reviews budgets and inputs requested figures.
	April 19th	Department deadline to submit Supplemental Budget Request forms to Administration for the Recommended Budget .
	April 26th	Auditor sends proposed Recommended Budget printouts to Departments and Administration (5 copies for Board members by June 1st).
	May 10th to May 24th	Chief Administrator and staff meet with departments individually regarding Supplemental Requests (specific meeting dates & times with individual departments determined later).
	June 18th and June 19th	Tuesday, 9:15 a.m., Board of Supervisors conducts Recommended Budget meeting, as presented by Administration, and considers approval of the Recommended Budget. June 20th tentative additional date, if needed.
	June 19th to July 5th	Auditor inputs Recommended Budget data and sends to printer.
Adopted Budget	Early July	Auditor sends approved Recommended Budget printouts to Departments and Administration.
	July 12th	Department deadline to submit Revised and/or Supplemental Budget Request information to Administration for consideration for the Adopted Budget.
	July 19th	Auditor receives approved Recommended Budget from printer.
	July 22rd to July 26th	Chief Administrator and staff meet with departments individually regarding revised and/or supplemental budget requests (specific meeting dates & times with individual departments determined later).
	July 29th to August 14th	Chief Administrator and staff prepare Adopted Budget report and recommendations.
	August 19th (on or before)	The Clerk of the Board of Supervisors to publish notice regarding availability of approved Recommended Budget documents, as well as notice of Adopted Budget public hearing.
	August 27th and August 28th	Tuesday, 9:15 a.m., Board of Supervisors commence public hearing on the Adopted Budget. August 29th is a tentative additional date, if needed.
	September 24th	Board of Supervisors adopts by resolution the Adopted Budget, as submitted by Auditor.

ATTACHMENT 2

County of Tehama FY 2019-2020 Recommended Budget Supplemental/New Program Budget Request Worksheet			
DEPARTMENT NAME:		TEHAMA COUNTY ADMINISTRATION	
BUDGET UNIT TITLE:		BOARD OF SUPERVISORS	
FUND #	101	BUDGET UNIT #	1011
<i>If you have no requests, please submit a MEMO instead of these forms.</i>			

w/e ✓

EXPENDITURE APPROPRIATIONS				
Account Number	Expenditure Account Title	Requested Base Budget FY 2019-20	Supplemental 'New' Request + Increase / -Decrease FY 2019-20	Total Expenditure Request = Base Request ± Supplemental
51010	Salary & Wages	371,066	-	371,066
51011	Extra Help	-	-	-
51012	Overtime Compensation	-	-	-
51015	Pay In Lieu/Misc. Payouts	-	-	-
51020	Pers Retirement	33,658	-	33,658
51022	Unfunded Pers Liab Misc	39,428	-	39,428
51021	OASDI	32,068	-	32,068
51030	Group Insurance	117,077	-	117,077
51031	Unemployment Insurance	917	-	917
51040	Workers Compensation	5,761	-	5,761
51050	Deferred Comp Match	8,086	-	8,086
Total Salary & Benefits		608,061	-	608,061

53120	Communication	8,918	-	8,918
53150	Insurance	7,249	-	7,249
53170	Maintenance of Equipment	6,077	-	6,077
53180	Maint. of Structure-Imprv.-Grounds	3,500	-	3,500
53200	Memberships & Dues	9,563	-	9,563
53220	Office Expense	3,587	-	3,587
53230	Professional / Special Services	470	-	470
53290	Employee Travel / Training	5,992	-	5,992
53291	Transportation Expense	600	-	600
53292	Auto Allowance	33,300	300	33,600
53298	BOS Travel / Training	20,000	-	20,000
53300	Utilities	26,502	-	26,502
53800	Internal Assets	-	-	-
Total Services & Supplies		125,758	300	126,058

Total Fixed Assets		-	-	-
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Total Expenditure Requests:		733,819	300	734,119
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A narrative page is attached, which provides an explanation of the requests above.

Yes:	
No:	X

**County of Tehama
FY 2019-2020 Recommended Budget
Supplemental/New Program Budget Request Worksheet**

DEPARTMENT NAME:	TEHAMA COUNTY ADMINISTRATION		
BUDGET UNIT TITLE:	BOARD OF SUPERVISORS		
FUND #	101	BUDGET UNIT #	1011
<i>If you have no requests, please submit a MEMO instead of these forms.</i>			

REVENUE APPROPRIATIONS

Account Number	Expenditure Account Title	Requested Base Budget FY 2019-20	Supplemental 'New' Request + Increase / -Decrease FY 2019-20	Total Expenditure Request = Base Request ± Supplemental
440320	Rents & Concessions	28,512	-	28,512
Total Revenue from Money & Property		28,512	-	28,512
450502	Health & Welfare Realignment	179,000	-	
Total Aid from Other Gov Agency		179,000	-	179,000
461060	Other Fees	21,000	-	
Total Charge for Current Service		21,000	-	21,000
471120	Miscellaneous Revenue	251,705	-	
471210	Sale of Fixed Assets	-	-	
Total Other Revenue		251,705	-	251,705
Total Revenue Requests:		480,217	-	480,217

Narrative page is attached, which provides an explanation of the requests above.

Yes:	
No:	X

ate

Department Head Signature

County of Tehama
FY 2019-2020 Recommended Budget
Supplemental/New Program Budget Request Narrative

DEPARTMENT NAME:	TEHAMA COUNTY ADMINISTRATION		
BUDGET UNIT TITLE:	BOARD OF SUPERVISORS	FUND & BUDGET UNIT NO.:	101-1011

REQUESTED ACTION(S): Explain the necessity of the adjustment(s).

PAL Rellocation: Administration requests a reallocation of its Position Allocation List (PAL) to better reflect the duties and assignments of the current Administrative Office staff. An analysis of staff responsibilities and timesheet tracking is completed in connection with the budget process. The current analysis indicates the need for minor adjustments to the PAL allocations as shown in the attached Summary - Adjustments to Administrative PAL Allocations and the Admin PAL Allocations FY 2019-20. Approval of the PAL adjustments would result in minor revisions to certain accounts that are pro-rated across Administration Office Budgets based on the PAL allocations (e.g. auto allowance, cell phone allowance, and Communications).

Services & Supplies: 53292 Auto Allowance will increase by \$300 in connection with the PAL reallocation outlined above. The Property Planning & Management 101-1076 Auto Allowance will decrease by (\$180) and the Personnel 101-1041 Auto Allowance will decrease by (\$120), resulting in a zero net change across the three General Fund budget units.

FINANCIAL IMPACT: Please provide specific information regarding any proposed funding or new revenue source to be utilized.

The PAL adjustments result in no change in the overall number of positions in the Administrative Office budget units.

BACKGROUND, ALTERNATIVES AND IMPLICATIONS: Describe the effect of approving or not approving the adjustment(s), and provide any pertinent information.

SUMMARY - ADJUSTMENTS TO ADMINISTRATION PAL ALLOCATIONS									
FY 2019 - 20 RECOMMENDED BUDGET									
These adjustments reflect staff time tracking from July 1, 2018 through January 31, 2019									
Budget Unit	Unit No.	Classification Title	Proposed Action	Total Current Allocations In PAL	Total Allocation Change	Comments	Effective Date	Admin Recommend	NET PAL FTE +/-
Board of Supervisors	101-1011	Chief Administrator	Increase	0.55	.55 to .60	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.05
Board of Supervisors	101-1011	Admin Fiscal Mgr	Increase	0.75	.75 to .95	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.20
Board of Supervisors	101-1011	Staff Analysts	Increase	0.75	.75 to .73	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.02)
Board of Supervisors Adjustment									0.23
Purchasing	101-1025	Staff Analysts	Increase	0.35	.35 to .40	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.05
Purchasing Adjustment									0.05
Personnel	101-1041	Chief Administrator	Reduce	0.20	.20 to .18	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.02)
Personnel	101-1041	Admin Fiscal Mgr	Reduce	0.10	.10 to .02	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.08)
Personnel	101-1041	Personnel Analyst II	Reduce	0.40	.40 to .35	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.05)
Personnel Adjustment									(0.15)
Prop Planning & Mgmt	101-1076	Chief Administrator	Reduce	0.05	.05 to .02	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.03)
Prop Planning & Mgmt	101-1076	Admin Services Dir.	Increase	0.10	.10 to .13	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.03
Prop Planning & Mgmt	101-1076	Staff Analysts	Reduce	0.45	.45 to .33	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.12)
Property Planning & Management Adjustment									(0.12)
ACO	103-1081	Admin Services Dir.	Reduce	0.20	.20 to .07	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.13)
ACO	103-1081	Admin Fiscal Mgr	Reduce	0.05	.05 to .01	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.04)
ACO	103-1081	Staff Analysts	Reduce	0.55	.55 to .54	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.01)
ACO - Capital Projects Adjustment									(0.18)
Risk	107-1101	Admin Services Dir.	Increase	0.50	.50 to .60	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.10
Risk	107-1101	Admin Fiscal Mgr	Reduce	0.10	.10 to .02	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	(0.08)
Risk	107-1101	Staff Analysts	Increase	0.90	.90 to 1.0	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.10
Risk	107-1101	Personnel Analyst II	Increase	0.60	.60 to .65	Administrative Office PAL Adjustment	6/30/19	RECOMMEND	0.05
Risk Management Adjustment									0.17
Administration Position Changes:									0.00

Admin PAL Allocations FY 2019-20

	BOS	Purchasing	Personnel	Risk	PPM	ACO	
SUMMARY	1011	1025	1041	1101	1076	1081	Total
FY 17/18 Allocation	8.25	1.60	3.00	5.20	0.95	1.05	20.05
FY 18/19 Allocation	8.45	1.55	2.94	5.01	0.95	1.05	19.95
FY 19/20 Allocation	8.68	1.60	2.79	5.18	0.83	0.87	19.95
Allocation Change	0.23	0.05	-0.15	0.17	-0.12	-0.18	0.00

	BOS	Purchasing	Personnel	Risk	PPM	ACO	
Chief Administrator	1011	1025	1041	1101	1076	1081	Total
FY 19/20 Allocation	60%	0%	18%	15%	2%	5%	100%
Allocation Change	5%	0%	-2%	0%	-3%	0%	0%

Admin Svcs Director	1011	1025	1041	1101	1076	1081	Total
FY 19/20 Allocation	10%	10%	0%	60%	13%	7%	100%
Allocation Change	0%	0%	0%	10%	3%	-13%	0%

Admin Fiscal Manager	1011	1025	1041	1101	1076	1081	Total
FY 19/20 Allocation	95%	0%	2%	2%	0%	1%	100%
Allocation Change	20%	0%	-8%	-8%	0%	-4%	0%

Staff Analysts II #1	1011	1025	1041	1101	1076	1081	Total
FY 19/20 Allocation	40%	20%	0%	35%	1%	4%	100%
Allocation Change	0%	5%	0%	0%	-4%	-1%	0%
Staff Analyst II #3	1011	1025	1041	1101	1076	1081	Total
FY 19/20 Allocation	28%	20%	0%	50%	2%	0%	100%
Allocation Change	-2%	0%	0%	10%	-8%	0%	0%

Personnel Analyst II	1011	1025	1041	1101	1076	1081	Total
FY 19/20 Allocation	0%	0%	35%	65%	0%	0%	100%
Allocation Change	0%	0%	-5%	5%	0%	0%	0%

Proposed FY 2018-2019 Allocations approved by Bill Goodwin 3/22/18

	1011	1025	1041	1101	1076	1081	Total
FY 17/18 Allocation	8.25	1.60	3.00	5.20	0.95	1.05	20.05
FY 18/19 Allocation	8.45	1.55	2.94	5.01	0.95	1.05	19.95
FY 19/20 Allocation	8.68	1.60	2.79	5.18	0.83	0.87	19.95
Allocation Change	0.23	0.05	-0.15	0.17	-0.12	-0.18	0.00

18-19 Employee Count	8.45	1.55	3.2	5.8	0.95	1.05	21.00
19-20 Employee Count	8.68	1.60	3.05	5.97	0.83	0.87	21.00

FTE/PAL NOTE: .25 Office Manager and .70 Personnel Tech are 100% allocated to the appropriate depts, (ie, 1.0 or 100% of the .25 is allocated to Risk Mgmt). There are 21 actual employees (including one vacant Admin Sec III), with a total allocation of 19.95 FTE. This requires a manual adjustment to the PAL totals in 1041 and 1101.

F:\SHARED\BOARD\Fiscal Manager\Budget\2019-20 County Budget\Recommended 19-20\Admin Salary & Benefit Calcs - PAL Allocation\Admin time study FY 2018-19 #2
PAL Changes Recommended

County of Tehama
 FY 2019-2020 Adopted Budget
 General Fund and Public Safety Departments (Funds 101 and 106)
 Supplemental/New Program Budget Request Worksheet

DEPARTMENT NAME: TEHAMA COUNTY ADMINISTRATION

BUDGET UNIT TITLE: BOARD OF SUPERVISORS

FUND # 101

BUDGET UNIT # 1011

If you have no requests, please submit a MEMO instead of these forms.

EXPENDITURE APPROPRIATIONS

Account Number	Expenditure Account Title	Column C	Column D	Column E	Column F	Column G
		Board Authorized Recommended Budget 6/18/2019	Budget Exercise	Revised Recommended Budget	Supplemental "NEW" Request + Increase / - Decrease	Total Adopted Budget Request = Revised Recommended Budget ± Supplemental "New" Request
			5% Expense Reductions	Board Authorized Recommended Budget LESS 5% Expense Reductions		
		FY 2019-20	FY 2017-18	FY 2019-20	FY 2019-20	FY 2019-20
51010	Salary & Wages	371,068	(27,573)	343,495	-	343,495
51020	Pers Retirement	33,657	(4,991)	28,666	-	28,666
51021	OASDI	32,067	(2,109)	29,958	-	29,958
51022	Unfunded Pers Liab Misc	39,428	-	39,428	-	39,428
51030	Group Insurance	117,077	(9,831)	107,246	-	107,246
51031	Unemployment Insurance	917	(110)	807	-	807
51040	Workers Compensation	5,761	-	5,761	-	5,761
51040	Deferred Comp Match	8,086	(576)	7,510	-	7,510
	Total Salary & Benefits	608,061	(45,190)	562,871	-	562,871
53120	Communication	8,918	-	8,918	-	8,918
53150	Insurance	7,249	-	7,249	-	7,249
53170	Maintenance of Equipment	6,077	-	6,077	-	6,077
53180	Maint. of Structure-Imprv.-Grounds	3,500	-	3,500	-	3,500
53200	Memberships & Dues	9,563	-	9,563	-	9,563
53220	Office Expense	3,587	-	3,587	-	3,587
53230	Professional / Special Services	470	-	470	-	470
53290	Employee Travel / Training	5,992	-	5,992	-	5,992
53291	Transportation Expense	600	-	600	-	600
53292	Auto Allowance	33,600	-	33,600	-	33,600
53298	BOS Travel	20,000	-	20,000	-	20,000
53300	Utilities	26,502	-	26,502	-	26,502
53800	Internal Assets	-	-	-	-	-
	Total Services & Supplies	126,058	-	126,058	-	126,058
	Total Expenditure Requests:	734,119	(45,190)	688,929	-	688,929

A narrative page is attached, which provides an explanation of the requests above.

Yes:	X
No:	

County of Tehama FY 2019-2020 Adopted Budget Supplemental/New Program Budget Request Narrative			
DEPARTMENT NAME:	TEHAMA COUNTY ADMINISTRATION		
BUDGET UNIT TITLE:	BOARD OF SUPERVISORS	FUND & BUDGET UNIT NO.:	101-1011

REQUESTED ACTION(S): Explain the necessity of the adjustment(s).

The Administrative Secretary III position that supported the Tehama County CAO has been held vacant and will result in a Board of Supervisors budget reduction of \$45,190. The vacant Administrative Secretary III position was allocated among four budget units in FY 2017-2018 as follows:

Admin Secretary III Step E	Board		Purchasing		Personnel		Risk	
	101-1011		101-1025		101-1041		107-1101	
	60%		15%		10%		15%	
	FY 2017-2018							
Salary/Wage	\$ 45,954	\$ 27,573	\$ 6,893	\$ 4,595	\$ 6,893	\$ 4,595	\$ 6,893	\$ 6,893
PERS	\$ 8,318	\$ 4,991	\$ 1,248	\$ 832	\$ 1,248	\$ 832	\$ 1,248	\$ 1,248
FICA 0.0765	\$ 3,516	\$ 2,109	\$ 527	\$ 352	\$ 527	\$ 352	\$ 527	\$ 527
UI .004	\$ 184	\$ 110	\$ 28	\$ 18	\$ 28	\$ 18	\$ 28	\$ 28
Health Ins	16,384	\$ 9,831	\$ 2,458	\$ 1,638	\$ 2,458	\$ 1,638	\$ 2,458	\$ 2,458
Def Comp	\$ 960	\$ 576	\$ 144	\$ 96	\$ 144	\$ 96	\$ 144	\$ 144
TOTAL	\$ 75,316	\$ 45,190	\$ 11,297	\$ 7,532	\$ 11,297	\$ 7,532	\$ 11,297	\$ 11,297

FINANCIAL IMPACT: Please provide specific information regarding any proposed funding or new revenue source to be utilized.

The Salary and Benefit calculations above are calculated at the rates in place in FY 2017-2018 (Salary, Unemployment Insurance, Health Insurance, and Deferred Comp). The \$45,190 reduction is the Board of Supervisors's contribution to Administration's 5% budget exercise reduction.

BACKGROUND, ALTERNATIVES AND IMPLICATIONS: Describe the effect of approving or not approving the adjustment(s), and provide any pertinent information.

Administrative staff have taken on the many tasks and responsibilities that were performed by the Administrative Secretary and it has been burdensome. This reduction is not sustainable long-term.

F:\SHARED\BOARD\Fiscal Manager\Budget\2019-20 County Budget\Adopted 19-20\Admin requests\1011 BOS Supp Request - FY 19-20 Adopted Narrative

2020

TEHAMA COUNTY BUDGET TIMELINE

Revised 8/26/2019

Use spinner to change the calendar year

JANUARY

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

MARCH

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MAY

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST

SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

OCTOBER

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

NOVEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

MID-YEAR BUDGET

JANUARY 1: New Year's Day Holiday
 JANUARY First Week: Auditor sends December ledgers to Departments
JANUARY 8: DUE - Dept Mid-Year Budget Submissions to Administration
 JANUARY 20: Martin Luther King Birthday Holiday
 JANUARY 21 - January 24: Dept Mid-Year Budget Meetings
 FEBRUARY 12: Lincoln's Birthday Holiday
FEBRUARY 13: Agenda Deadline for the 2/25/2020 Mid-Year Budget Hearing
 FEBRUARY 17: Presidents Day Holiday
February 25: BOS Mid-Year Budget Hearing at 9:15 a.m.

RECOMMENDED BUDGET

MARCH 4: Agenda deadline for 3/17/20 Budget Timeline/Policies
 MARCH 17: (3rd Tue in March) BOS Recommended Budget Timeline/Policies
 MARCH 18: Auditor transmits instructions, ins allocations, forms
 MARCH 20: 9:00 a.m. Budget policy review meeting with Depts Heads & Fiscal Staff
APRIL 3: DUE - Dept Proposed Recommended Budgets to Auditor
 MID-APRIL: Auditor inputs Recommended Budget data
APRIL 17: DUE - Supplemental Recommended requests to Administration
 End of APRIL: Auditor sends proposed Recommended Budget to Departments
 MAY 11 - 22: Recommended Budget Meetings with Departments
 MAY 25: Memorial Day Holiday
 JUNE 10: Agenda deadline for 6/23/20 Recommended Budget Hearing
 JUNE 23: BOS Recommended Budget Hearing at 9:15 a.m.
 1st week of JULY: Auditor inputs Recommended Budget and sends to printer
 MID JULY: Auditor distributes Budget Books - Departments to verify accuracy

ADOPTED BUDGET

JULY 4: Independence Day Holiday
JULY 10: DUE - Adopted Budget Revised/Supplemental Requests to Admin
 JULY 13 - 17: Dept Adopted Budget Meetings
 JULY 20 - AUG 12: Admin prepares Adopted Budget Report and Recommendations
 AUG 12: Agenda deadline for 8/25/20 Adopted Budget Hearing
 AUGUST 25 and 26: BOS Public Hearing on Adopted Budget
 SEPTEMBER 7: Labor Day Holiday
 SEPTEMBER 22: BOS adopts by resolution the Adopted Budget, submitted by Auditor
 OCTOBER 12: Columbus Day Holiday
 LATE OCTOBER: Auditor distributes printed Budget Books
 NOVEMBER 11: Veterans Day Holiday
 NOVEMBER 26-27: Thanksgiving Holidays
 MID- DECEMBER: Administration sends Mid-Year Budget packets to Departments
 DECEMBER 25: Christmas Day Holiday

References

For copies of the 2018/2019 Tehama County Single Audit refer to:

https://www.co.tehama.ca.us/images/stories/auditor/Tehama_SA_19.pdf

For copies of the County Budget Act, refer to: https://sco.ca.gov/Files-ARD-Local/County_Budget_Guide.pdf



TEHAMA COUNTY SHERIFF'S OFFICE

CRIMINAL JUSTICE COMMITTEE

SUMMARY

Tehama County covers approximately 3,600 - 4,000 square miles and is one of the largest counties in the State of California. The Tehama County Sheriff's Office (TCSO) serves the outlying communities of Capay, Corning, Cottonwood, Los Molinos, Manton, Mineral, Paskenta, Paynes Creek, Platina, Rancho Tehama and Vina.

Out of 126 employees, the TCSO has 23 vacant positions and has had a hard time retaining employees. TCSO pay scales are less than most of the other surrounding counties. An employee can move out of the county, qualify to do the same job for less hours worked, and be paid higher wages. These issues impact overtime hours worked, retention, and the ability to hire new employees.

Filling vacancies, comparable pay scales, excessive hours worked and upgraded communication equipment need to be addressed for the health, welfare and safety of the Tehama Sheriffs' Department and the Citizens of Tehama County.

METHODOLOGY

The Grand Jury visited and interviewed at the Tehama County Sheriff's Office on February 25, 2020, when staff organizational and personnel salary charts were reviewed. At visits on April 16th and May 20th, 2020, salaries for Law Enforcement Management Association, Range and Step Table Exhibit, Peace Officers Research

Schedule of Range Assignments, Deputy Sheriff's Schedule of Wage Rates, Organizational Chart of Sheriff Department Positions, Titles, Vacancies and Positions Frozen were all reviewed. A "walk about" was completed looking at the outside condition of the office building, driveway, and parking lots.

DISCUSSION

TCSO has a seventeen million dollar budget. Fifty percent of the budget goes toward salaries and wages. The TCSO is funded by a revenue stream of General Fund tax dollars and property tax funds. In addition, the TCSO receives Law Enforcement Discretionary Funding from AB 443, AB 109, Community Options for Public Safety (COPS) and grant funds if submitted, granted and received (often a specific use with strings attached). Discretionary funds have been used to replace vehicles, computers, communication equipment, ammo and, lately, two (2) staff positions.

The Auto Shop, funded and staffed by AB 109 dollars, does routine service on all TCSO vehicles, checking all aspects of the vehicle and making it 100% ready for the road. Additionally, the shop installs all new equipment needed on vehicles for TCSO, Probation and the District Attorney's office.

The TCSO has a total of 126 employees. There are nineteen vacancies and four frozen positions for a total of 23 vacancies. The vacancies save approximately \$90,000 a month in General Fund dollars or 1 – 1.5 million TCSO dollars a year.

Overtime Hours are regularly scheduled and, additionally, management works deputy positions to cover staff shortages.

Deputy wages in Tehama County are lower than Glenn, Lake, Shasta, Butte or Yuba Counties. Sergeant wages are lower than Glenn, Lake, Shasta, Butte or Yuba Counties. Most of the Law Enforcement Management salaries average 8% to 10% below median salary levels.

The Tehama County Deputy Sheriff's Association (TCDSA) has been working with the existing old contract since December 31, 2019.

The Tehama County Law Enforcement Management Association (LEMA) has been working with the existing old contract since December 31, 2018.

Recruitment is always open for vacant positions. Formerly there would be 10 to 15 applying for a position. Currently there are 4-6 applicants which may average 1 successful candidate and that person may fail in the probationary time period.

While there already exists 23 open positions, the TCSO is regularly advised that due to a deficit budget, staff salaries and/or positions may be further cut.

There is an adequate amount of employee training. The TCSO retains one deputy field training officer and a Sheriff's Services Officer (SSO). There are adequate policies and procedures training on the operations side. New employee orientation is forty (40) hours with an initial probationary period of one year.

Exit interviews upon leaving the department are conducted by management staff. Reasons given for leaving vary and include a lack of comparable pay and benefits with surrounding counties, the same or additional pay elsewhere without as many hours worked, a feeling of lack of respect for the position held and the job done, etc.

There will be a management gap in the future as current management leaves and/or retires and younger deputies do not have the experience.

Mass Casualty Event Trainings happen annually. In 2015, the Tehama County Sheriff's Department trained for a future pandemic at minimum cost to the public. Collaboration is between CDF, CHP, RBPD, DA, TCHSA, DSS, Dignity Health, etc. Incident training topics for Tehama County have been a possible plane crash, a train with an ammonia spill, an active school shooter, flooding, a boat into the Boat Drag Race crowd, etc. TCSO trains local school personnel what to do in an active school shooter hostage event. Equipment needed is on hand: mass casualty command trailer, supply trailer, SWAT team vehicle, flood rescue vehicle, etc.



Communication equipment needs to be updated with newer digital equipment which does not communicate well with older broadband equipment. More remote areas of the county do not support communication well resulting in poor or NO communication pockets. In emergencies, this is a safety issue for both the public and the emergency personnel responding, further complicated by the variety of communication radios among the various emergency agencies assisting.

Pavement in the emergency vehicle parking area is breaking down; one hole crosses the area of three (3) parking lanes, another hole crosses the area of one (1) lane. One load of gravel has been added to fill one of the holes (see pictures in Exhibit 3).

FINDINGS

F1. Funding is needed to fill vacant staff positions and to bring the department into safe operational levels.

F2. Wages are not comparable to surrounding county law enforcement positions. An employee can move out of the county, qualify to do the same job with less hours worked and receive higher wages.

F3. Updated communication equipment is needed to meet the new communication guidelines, to adequately communicate internally in first-responder or crisis issues and to more efficiently respond in the out-lying areas of the county.

F4. The driveway and parking lot are in need of repair.

RECOMMENDATIONS

R1. The Grand Jury recommends that the TCSO review and implement salary position re-alignments to include reclassification of top-level positions to fill lower pay scale classifications. Review and release frozen positions to fill vacant positions to help alleviate overtime hours and to help begin to realign salaries with surrounding counties.

R2. The Grand Jury recommends that the Board of Supervisors implement binding arbitration for contract negotiations before a contract is set to expire.

R3. The Grand Jury recommends that the Board of Supervisors review and plan for the purchase of needed new digital communication equipment. Review and plan for communication towers and/or repeater stations to create and ensure regular and consistent communication in all corners of the county. This will also facilitate better communication with other agencies assisting in an emergency situation.

R4. The Grand Jury recommends that the Board of Supervisors have the TCSO driveway and vehicle storage area repaired to meet safety standards.

REQUIRED RESPONSES

Pursuant to Penal Code section 933 and 933.05, the Grand Jury requests responses as follows:

From the following elected county officials within 90 days:

- Tehama County Sheriff Dave Hencratt, P. O. Box 729, Red Bluff, California 96080

From the following governing bodies within 90 days:

- Tehama County Board of Supervisors, P. O. Box 250, Red Bluff, California 96080

EXHIBITS

1. Law Enforcement Management Salary Benchmark Comparisons 3/2019
2. Law Enforcement Line Staff Counties Salary Comparisons 2020
3. Pothole pictures

EXHIBIT 1

LAW ENFORCEMENT MANAGEMENT GROUP

LEMA Benchmark Comparisons 3/2019

County	Position	Salary Top Step	Salary w/ all incent w/BS/BA	Mgmt Leave	Incentives	Longevity Avg 20 years	PERS Ret	Ret Medical Some Type	Contract span Pending raises
Shasta	Lieutenant	\$7,726	\$8,730	80 Hours	POST 13%	None	3@50 Years	Yes County Share	Expires 7/2019
	Captain	\$8,945	\$10,107						
	Chief Inv	\$8,815	\$9,960						
	Probation	\$6,415	\$6,735						
5% w/20yrs Probation Mgmt									
Butte	Lieutenant	\$8,931	\$10,092	7-Days year	BS/BA 2.5% POST 13%	Yes	3@50 Years	Yes County Share	Expires 11/2019
	Captain	\$11,156	\$12,606						
	Chief Inv	\$12,311	\$13,911						
	Probation	\$9,890	\$10,137						
Siskiyou	Lieutenant	\$7,129	\$7,521	56 hours	None	Yes 5.50%	3@50 Years	Yes County Share	4/2017 - 3/2020 1.5% 3/2017 1.5% 4/2018 1.0% 4/2019
	Captain	\$8,292	\$8,748						
	Chief Inv	\$7,562	\$7,977						
	Probation	\$6,146	\$6,484						
Yuba	Lieutenant	\$9,006	\$9,352	None	AA-\$285 Mo. BS-\$445 Mo. Avg. flat rate POST \$125 Mo.	Yes 9.40%	3@50 Years	Yes PORAC Trust Pro Employee Pay	7/2016 - 6/2019 3% 7/2017 3% 1/2018 3% 7/2018
	Captain	\$10,416	\$10,817						
	Chief Inv	\$7,267	\$7,547						
	Probation	\$8,335	\$10,710						
Glenn	Lieutenant	\$7,860	\$10,453	80-Hours	Adv 5% Sup 5% Mgmt 5%	Yes 18%	3@50 Years	Yes County Share	Exp 9/19 2% 5/2017 3% 1/2018 3% 1/2019
	Captain	\$8,949	\$11,902						
	Chief Inv	\$8,949	\$11,902						
	Probation	\$7,403	\$8,735						
Lake	Lieutenant	\$8,233	\$8,899	40 Hours	POST 7.5% BA 2%	Yes 8%	3@50	Yes 50% paid	7/2015-12/2016
	Captain	\$9,764	\$10,554						
	Chief Inv	\$8,233	\$8,899						
	Probation	\$6,436	\$7,079						

Tehama	Lieutenant	\$7,548	\$7,925	40 Hours	POST 5% BS/BA 2.5%	None	3@55 Years	No	
	Captain	\$8,758	\$9,195						
	Chief Inv	\$8,548	\$8,975						
	Probation	\$7,011	\$7,549						
Red Bluff PD	Lieutenant	\$6,948	\$8,337	40 Hours	AA-2.5 % BA/BS 5% MA 7.5%	15%	3@50 Years	No	12/2015 - 6/2017
	Captain	\$7,296	\$8,755						

EXHIBIT 2

MEDIAN

	Med. w/ incen	Tehama w/incent	% Diff Below Med	Med Base	Tehama Base	% Diff Below Med
Lieutenant	\$9,268	\$7,925	17%	\$8,187	\$7,548	8.00%
Captain	\$10,442	\$9,195	13.56%	\$9,708	\$8,758	10.80%
Chief Inv	\$9,684	\$8,975	7.90%	\$8,389	\$8,548	0.00%
DC Probation	\$8,171	\$7,361	11.00%	\$7,147	\$7,011	1.00%

Base	Comp aver	Tehama	% Diff
Lieutenant	\$8,147	\$7,548	8%
Captain	\$9,714	\$8,758	10.90%
Chief Inv	\$8,856	\$8,548	3.60%
DC Probation	\$7,422	\$7,011	5.80%

W/Incentive	Comp aver	Tehama	% Diff
Lieutenant	\$9,174	\$7,925	16%
Captain	\$10,566	\$9,195	14.90%
Chief Inv	\$10,032	\$8,975	8.80%
DC Probation	\$8,313	\$7,549	10.12%

4/2020

County	Deputy Series	Sergeant	C.O. Series	C.O. Sgt.	Dispatcher	ARO	SSO Series	Coroner Series	Administrative Secretary III	Detective
Tehama	5,073	6,498	4,487	5,336	3,556	3,067	3,223	4,269	3,738	6,185
Siskiyou	4,876	5,786	4,565	5,098	3,751	3,406	3,088	na	na	5,120
Shasta	5,997	6,775	4,719	5,597	4,208 ¹	3,750	3,555 ²	5,026	4,115	6,297
Butte	6,224	7,583	5,175	6,309	4,606	4,940	3,683 ³	na	4,980	7,583
Yuba	6,414	7,403	5,193	6,529	5,275	4,008 ⁴	3,776	na	4,783	6,664
Lake	5,650	6,378	4,425	5,458	4,418	3,435	3,352 ⁶	5,076 ⁵	3,881	na
Glenn	5,765	7,043	4,298	5,941	3,949	na	3,373 ⁷	na	5,460	6,799
Average	5,821	6,828	4,729	5,822	4,368	3,908	3,471	5051	4644	6,493
Difference	(-748) - 14.7%	(-216) -3.3%	(-242) - 5.4%	(-486) - 9.1%	(-812) -22.8%	(-841) - 27.4%	(-248) -7.7%	(-782) -18.3%	(-906) -24.2%	(-308) -5.0%

- 1 - Sheriff's Record Specialist III
- 2 - SHASCOM
- 3 - Criminal Records Specialist
- 4 - Animal Care Services Officer
- 5 - Civilian Coroner
- 6 - Law Enforcement Records Technician III
- 7 - Office Technician II

EXHIBIT 3





ISHI CONSERVATION CAMP #18

CRIMINAL JUSTICE COMMITTEE

SUMMARY

Penal code 919(b) requires that the Grand Jury look into the condition and management of the “public prisons” within the county which includes both state and local correctional facilities.

The California Department of Corrections and Rehabilitation (CDCR) operates thirty-five (35) Adult Institutions, three Juvenile Correctional Facilities and numerous fire and conservation camps. CDCR currently incarcerates approximately 135,000 inmates and employs approximately 65,000 employees. CDCR’s institutions are geographically located throughout the State of California, spanning from the Arizona, Nevada, Oregon and Mexico’s borders.

GLOSSARY

- Ishi Conservation Camp #18, herein referred to as ICC
- California Department of Corrections and Rehabilitation, herein referred to as CDCR
- California Department of Forestry and Fire Protection, herein referred to as CAL FIRE.
- California Correctional Center, herein referred to as CCC.

BACKGROUND

Ishi Conservation Camp #18 (ICC) opened in April 1961, and is jointly operated by the CDCR and the California Department of Forestry and Fire Protection (CAL FIRE). The Camp's primary mission is to provide inmate fire crews for fire suppression activities in the Tehama, Glenn, Shasta and Plumas County Areas. In addition, inmate hand crews provide a workforce for conservation service projects in the local area. The in-camp project is the CAL FIRE Boxed Meal Shop which produces Ready-2-Go (ready-to-eat) meals which are distributed throughout the state to firefighter crews. ICC also serves as an intensive CAL FIRE training camp for multiple Northern California Conservation Camps.

METHODOLOGY

Members of the 2019-2020 Tehama County Grand Jury conducted interviews with California Correctional Center (CCC), ICC, and Cal-Fire Personnel on January 28, 2020. A tour of ICC and lunch was provided. Arrangements were made to attend the annual Preparedness Exercise scheduled for May 4, 2020.

DISCUSSION

ICC is designed to house 110 male inmates and is currently at capacity. They are housed in open dormitories with an attached mobile dining vehicle as the original kitchen facilities were destroyed in a fire. Plans are currently being made to replace the kitchen facility. Inmates are selected by a classification system that excludes those who would have committed any sex related offense, murder, escape, arson or history of violent crimes. If an inmate meets certain criteria they might also be chosen for a specialized trade that is needed at Camp. Inmate numbers are constantly in flux as inmates rotate in and out of the program.

Inmates receive extensive training at the California Correctional Center and Rehabilitation Center at Susanville in:

- Clearing roads and trails, tree removal, weed abatement
- Cutting fuel line breaks, clearing ditches, flood prevention

- Fence installation and removal, snow removal
- Construction projects, building maintenance and cleanup
- Trash and litter pick-up

They use their own time and skills to give to other Community Service projects such as:

- Making items for the Susanville Correctional Center Annual Hobbycraft Sale which benefits victims of violent crimes.
- Restoring bicycles then donated to Tehama County Social Services for Foster Children.

The CCC, along with the various outlining camp facilities, is in compliance with the Americans Disabilities Act. The Camp facility was found to be clean and operating at a level of extreme professionalism.

FINDINGS

F1. ICC is housing 110 male inmates in open dormitories with a mobile dining vehicle and is at maximum capacity. Plans are currently being made to replace the kitchen facility. The numbers fluctuate as inmates cycle in and out of the program.

F2. The inmates are selected for the program through a rigorous review process that excludes those who have committed any sex related offense, murder, escape, arson or have a history of violence.

F3. CDCR is responsible for the selection, supervision, care and discipline of the inmates. CAL FIRE maintains the camp, supervises work of the inmate fire crews and is responsible for the custody of inmates on CAL FIRE project activities.

F4. Fire Crew inmates receive extensive training and, if they do well, they can apply to enroll in further education in Southern California. They are provided resources needed to complete their General Education Diploma (GED) and to take college classes through Coastline College and Feather River College.

F5. ICC is currently made up of 3 fire crews with 15-17 inmates in each crew and others serving as cooks, clerks, landscapers, porters, camp maintenance workers and skilled shop workers.

F6. ICC has the CAL FIRE Boxed Meal Program which produces Ready-2-Go meals for firefighting crews around the State.

F7. ICC hosts the annual CAL FIRE Crew Preparedness Exercise which is the largest in the state. This exercise provides an opportunity for 31 fire crews and 4 California Conservation Corps crews to be evaluated on safety, performance, physical conditioning, Base Camp behaviour and firefighting knowledge. The fire crews will perform a "Tool Out", deploy fire shelters under simulated emergency conditions, then hike four miles into the incident site with a time limit of between 60 to 70 minutes, then hike another half mile and construct a fire line 300 feet long by 8 feet wide within a one hour time limit.

(Due to the Covid-19 pandemic, this year's Annual Preparedness Exercise was limited to ICC camp, to three Inmate Fire Crews and, in consideration of the health and safety of the inmate crews, with recognized social distancing.)

F8. Inmates from ICC provided 44,000 hours of firefighting hours in 2019.

F9. Inmates from ICC provided 71,000 hours of community service hours in 2019.

F10. Inmates are provided extensive training, building their skills and resumes, making them more likely to be employed and less likely to reoffend upon release from the program.

F11. Inmate Canteen is conducted within compliance of rules and regulations mandated by Title 15, Division 3. The inventories were clean, orderly, and accurate.

COMMENDATIONS

1. CDCR, CAL FIRE and the inmates of ICC are to be commended for their ongoing community service of 71,000 community service hours and 44,000 firefighting hours in 2019.
2. CDCR, CAL FIRE and the inmates of ICC are to be commended for their ongoing commitment to community projects benefiting Lassen and Tehama County.

PICTURE



In the southern Cascade foothills, approximately twenty miles east of Red Bluff, California, lies the Ishi Wilderness, a unique 41,000 acre, low-elevation wilderness. This is a land incised by wind and water, dotted with basaltic outcroppings, caves, and bizarre pillar lava formations. This is an up and down country, a series of east-west running ridges framed by rugged river canyon.

REFERENCE

United States Department of Agriculture Forest Service. (2020). *Lassen National Forest: Ishi Wilderness*. Retrieved from:
<https://www.fs.usda.gov/recarea/lassen/recarea/?recid=4018>



SALT CREEK CONSERVATION CAMP #7

CRIMINAL JUSTICE COMMITTEE

SUMMARY

Penal Code section 919(b) requires that the Grand Jury inquire into the condition and management of state and locally operated correctional facilities within the county.

The California Department of Corrections and Rehabilitation (CDCR) operates thirty-five (35) Adult Institutions, three Juvenile Correctional Facilities and numerous fire and conservation camps. CDCR currently incarcerates approximately 135,000 inmates and employs approximately 65,000 employees. CDCR's institutions are geographically located throughout the State of California, spanning from the Arizona, Nevada, Oregon and Mexico's borders.

METHODOLOGY

The Grand Jury visited the Salt Creek Conservation Camp on January 30, 2020. The interview and tour was facilitated by the Department of Corrections and Rehabilitation and the California Department of Forestry and Fire Protection staff. Lunch was provided in the Camp Dining Hall.

GLOSSARY

- California Department of Corrections and Rehabilitation, herein referred to as CDCR
- California Department of Forestry and Fire Protection, herein referred to as CAL Fire
- Salt Creek Conservation Camp, herein referred to as SCCC

DISCUSSION

Established in 1984, the SCCC is jointly operated by CDCR and CAL Fire. The primary mission of the camp is to provide inmate crews for fire suppression principally in the Tehama and Glenn Counties area. Inmate hand crews also provide a work force for flood control, conservation projects and community services.

Camp projects include a CAL Fire vehicle shop for the repair and maintenance of state, federal and volunteer fire department vehicles. A CAL Fire woodshop is utilized in building cabinets for government agencies. A fire extinguisher shop services the CAL Fire unit and the Tehama County Fire Departments.

CDCR is responsible for the selection, supervision, care and discipline of the inmates. CAL Fire maintains the camp, supervises work of the inmate fire crews and is responsible for the custody of inmates on CAL Fire project activities.

INMATE SELECTION

The camp is designed to accommodate 120 minimum security male convicted felons. Inmates are excluded for any sex-related offense, murder, escape, arson or history of violent crimes. Most of the inmates are committed for alcohol, drug or property related crimes. The number of inmates is down due to the State Prison early release policies currently in place leaving less inmates eligible for this program.

This represents four fire crews of 15-17 men, cooks, clerks, camp maintenance workers, landscapers and skilled shop workers. They are housed in open dormitories and fed in a dining hall. There is a small weight room and a small running track to

facilitate the fire crews conditioning to be able to carry 60-pound packs for long periods of time in all types of terrain and in hot weather.

The Camp, staffed by inmates, is supervised by CDCR 24-hours a day, seven days a week. Fire crews are in the custody of and supervised by CAL Fire when fighting fires.

FINDINGS:

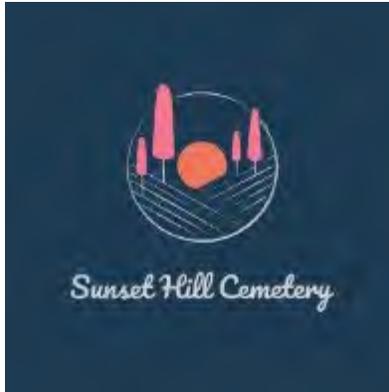
- F1. The camp is housing 80 inmates with a maximum capacity of 120.
- F2. The camp has 4 Fire Crews, each with 15-17 inmates.
- F3. The inmates are eligible for camp based on their classification and level of security which excludes any sex-related offense, murder, escape, arson or history of violent crimes.
- F4. Camp inmates provided 66,956 community service project work hours in 2019.
- F5. Camp inmates provided 36,112 firefighting work hours in 2019.

COMMENDATIONS

- 1. Salt Creek inmates and staff are to be commended for providing 66,597 community service hours through project and conservation work in 2019.
- 2. Salt Creek inmates and staff are to be commended for providing 36,112 firefighting hours in 2019.



The Salt Creek Conservation Camp lies 29 miles west of Corning outside the town of Paskenta.



CORNING CEMETERY DISTRICT SPECIAL DISTRICTS COMMITTEE

SUMMARY

Members of the Grand Jury conducted an interview of Corning Cemetery District (CCD). The interview was not complaint based but the CCD had not been investigated in the past ten years. During the interview it was learned that the Corning Cemetery District had a loss of revenue putting it in peril of being unable to continue. Included here is the report of the Tehama County Auditor.

METHODOLOGY

Members of the 2019-2020 Grand Jury Special Districts Committee met at the office of the CCD, at 4470 Oren Avenue, Corning, CA 96021, on March 3, 2020, to conduct the interview with two members of the CCD.

DISCUSSION

The Sunset Hills Cemetery was established in 1905. They are now a Tehama County Special District and have a website:

<https://corningcemetery.specialdistrict.org>

The CCD comprises 14 acres, seven which are currently in use. CCD is funded by property taxes, burial fees, and interest from the reserved endowment fees. A portion of all burial fees go to an endowment fund which will be used to maintain the grounds when no more burial plots are available. This is not likely to occur soon.



The District currently has a full-time manager hired on January 16, 2020, one part-time office employee, two grounds keepers, and another office worker employed through Cal Works at no cost to the District.

The CCD was near financial collapse in 2017. The bookkeeping system now uses checks and balances for recording purchases. Purchases are made with a Warrant Request to the County. An inventory system has been put in place. Funds are balanced monthly or more often.

The CCD Board of Trustees oversee and approve all expenditures at monthly meetings. In addition to the County Auditor, an independent certified special district auditor reviews the income and expenditures yearly.

Although now financially stable, CCD is currently at 52% of projected monies needed for the fiscal year. The increase in cremations, in lieu of full plot burials, has resulted in a reduction of revenue. Some adjustments have been made to the fees to put them in alignment with other local districts.

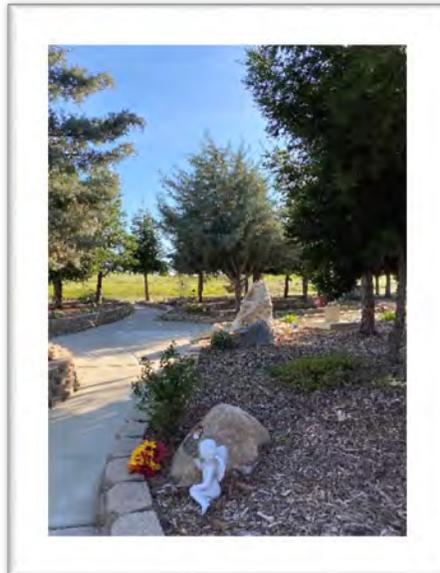
Capital expenditures needed for a tractor, golf cart, small truck and a trailer have been put on hold. It has been necessary to rent a trailer when needing to move dirt.

FINDINGS

F1. Credit goes to the present Trustees and staff in pulling the District back to solvency. They were able to hire a 14-man convict crew from Cal Fire to paint and restore the rusted metal perimeter fencing for \$2,000 plus the cost of paint.

F2. The employee handbook and standard procedures book have been brought up to date including rules for operation and decoration allowed on burial sites.

F3. Increased revenue avenues being considered are the option for decorative memorial objects made from decedent ashes, and the possibility of a memory wall that would display memorial plaques for people wishing to have a recorded marker even though ashes may be held or dispersed elsewhere.



COMMENDATION

The Grand Jury wishes to commend the Corning Cemetery District and the Tehama County Auditor for their work in restoring financial health of the District and for considering potential future revenue sources.

EXHIBITS

1. E-Mail from Tehama County Auditor

EXHIBIT 1

Subject: Preliminary audit

From:

To:

deancofer@sbcglobal.net;

Date

Monday, April 16, 2018 4:51 PM

Good Afternoon Dean,

We have completed the preliminary audit of Corning activity. We found many issues where activity has not been recorded in the county treasury. We will work on our end to correct that. In addition, we

activity to receipts and deposit. Since there are no descriptions added to the deposit slip for cash sales, it is not always easy to match the deposit to the receipt. That being said, over the past three years, the net deposit for cash activity (receipts given without evident deposit made) is over \$20,000.

I have attached a letter with my findings explained in a little more detail, the net cash activity by year that is a potential issue, and a credit card activity list sorted by vendor with potential non-business related charges.

Please let me know if you have questions related to the attached documents.



CORNING WATER DISTRICT SPECIAL DISTRICTS COMMITTEE

SUMMARY

Members of the 2019-2020 Grand Jury conducted an interview on February 12, 2020, of the Corning Water District (CWD). The interview provided background of how the operations of the District are conducted. There are 110,935 acres in the Corning Water District, serving between 150-200 customers from a potential customer base of 400-450. The District, established in the mid 60's, is a three person operation comprised of maintenance, office staff, and manager.



METHODOLOGY

Members of the Grand Jury met at the office of the CWD, 22240 Gallagher Ave, Corning, CA 96021 for the interview. The interview was not complaint based, but the CWD had not been investigated in the past ten years.

DISCUSSION

The purpose of CWD is to be a reliable source of irrigation water to members, thus not depleting ground water. Meeting the water demands of the growers is always the goal. The Board of Directors consists of five landowners. They meet and decide on the price per acre feet (AF) for the current season.

The income for the CWD in 2019 was \$812,000 and costs were \$844,000 with the deficit covered from reserve funds.

The CWD maintains all the pipelines supplying water for irrigation. When a new customer comes online, they are billed for the pipe and meter to their location and after that they have only maintenance on their side of the meter. Meter sizes vary from 1 inch to 12 inches depending on the customer's needs.

The water for irrigation is supplied from the Sacramento River, purchased from the US Bureau of Reclamation (USBR) and transported via the Corning Canal from Red Bluff, a distance of about 20 miles. The USBR performs water quality tests three times a year. The water is for irrigation and is not potable.

The CWD has an up-to-date computer program running on out-of-date computers that is used to control five of the six pumps used for water deliveries and metering to customers. It will be four or five years before the last pump can be controlled by computer.

The power to operate the pumps is supplied by the Western Area Power Association and managed by Pacific Gas and Electric.

Water is generally delivered starting February 15th for frost protection and ending November 30th.

Fees of \$108,000 are charged for the Tehama Colusa Canal Association (TCCA) regardless if any water is transported. Operating/Maintenance Assessment is \$10.41

per AF for members. This is a 2% assessment by the TCCA regardless if any water is transported.

The allotment for CWD from the USBR is 15,000 AF maximum but each year the Bureau tells the District what percentage of their allotment they will receive. This is dependent on water conditions at Shasta Lake and Sacramento River. In a drought year they may receive less than the allotment. The 2019 delivery to customers was 8500 AF and projected to be 9,000 AF in 2020. The original District allotment was 23,000 AF. This was reduced in prior years by a 3,000 AF “sell off” (selling water rights back to the USBR). In those prior years, only transferred water was used, but the USBR produced the bill regardless for \$700,000-\$800,000. This was an interest bearing debt. In 2019, another 5,000 AF were sold back to the USBR at \$800 each, netting the District \$4,000,000 to pay towards the debt.

The USBR sets the cost of water that is delivered based on an “ability to pay” evaluation that is done every five years. This has hurt the District as the evaluation was done in a year that yielded a high price per ton for harvested walnuts. The following year the income from the walnuts dropped significantly from \$1.25 to \$.70. An attached report shows that the cost for the water with the construction component increased from \$44.60 acre foot in 2018 to \$92.51 per acre foot in 2019. After presenting their case to the USBR, the “ability to pay” fee was reduced by 50%. The Board of Directors decided to deplete the reserves of \$150,000 - \$200,000, and purchased water at a much reduced price in June, 2019 for \$5 an AF. This, and using the \$4,000,000 to pay off debt, will put them back on an even basis. The board felt it was worth depleting reserves in order to maintain the customer base. Next year the AF cost should drop back to the \$44.60 AF.

If for any reason the allotment is reduced below the needs of the District, transfers from other Districts can be purchased. In 2019 100% of the allotment was used and no further purchases were needed.

In view of the large increase by the USBR, the board decided to lower the fee per AF and charge \$75 instead of the \$91.58 to maintain the grower base. The board

chose \$92.51 to help a little with reserves and expenses. The resulting \$17.51 reduction in price will be managed from CWD reserve funds. Next year the debt will be resolved with the \$4,000,000 and the fee can drop again.

Because olives had always generated a negative number in the past, it offset the extra AF for the almonds and walnut orchards. However, that negative number was changed to “0” and caused 10,000 extra acres to be assessed.

Orchards, gardens and ranches not using District water must rely on their own wells. The cost saving for CWD members comes from not needing to install and maintain private groundwater wells, or extend to deeper footage during drought years, as well as costs for electricity and contracts to use their own pumps.

The CWD needs customer growth in order to increase its revenue. It is a difficult task to communicate with such potential customers. Direct contact is hampered because of absentee landlords, or owners that have no computers or email. Contact is primarily “low tech,” consisting of leaving messages on boards at feed stores, commercial irrigation stores, and the District bulletin board. It is now required that Special Districts have a fully accessible webpage. CWD is presently asking for a hardship exclusion.

FINDINGS

F1. The costs of running the CWD exceed the revenue and must be supplemented with reserve funds.

F2. The computers are very old and need replacing.

F3. It is not economically feasible to have generator backup power available to run the pumping equipment in the event of a prolonged power outage.

F4. If more customers were to come onto District water, it would help the overall budget.

F5. Finding new customers is difficult as the District is still using “old school” methods of advertisement.

RECOMMENDATIONS

R1. The Grand Jury recommends that a free Facebook page and occasional press releases be established until a webpage is developed, as an avenue to promote the District and keep the public informed of the advantages of using District water instead of ground wells.

COMMENDATION

The Grand Jury finds that the Corning Water District is doing a good job managing the needs of customers as well as covering debts and increased water fees. This is especially true as the District has no control over the fees they have to pay for water and the assessments incurred for construction and maintenance to have the water available for distribution.

REQUIRED RESPONSES

Pursuant to Penal Code section 916, the 2019-2020 Grand Jury requests a response within 60 days from:

- Corning Water District, 22240 Gallagher Avenue, Corning, California, 96021

EXHIBITS

1. CWD 2019 Water Rate Worksheet



TEHAMA COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT SPECIAL DISTRICTS COMMITTEE

SUMMARY

Members of the Grand Jury conducted an interview on March 13, 2020, of the Tehama County Mosquito and Vector Control District (TCMVCD). The interview provided an update regarding the status of Zika and West Nile Virus in Tehama County. The TCMVCD maintains a website which can be accessed at:

<https://tcmvcd.specialdistrict.org>. There are six full time and one part time employees.

METHODOLOGY

Members of the Grand Jury met at the office of the TCMVCD, 11861 Highway 99W, Red Bluff, CA 96080. The interview was not complaint based, but provided an update to the thorough interview of the 2016-2017 Grand Jury. The report is available online: <https://www.co.tehama.ca.us/images/stories/grandjury/GrandJury2017.pdf>.

DISCUSSION

TCMVCD feels that the Zika threat has died down at this time. Zika is transferred from human to mosquito to human. It was first found in Florida after being introduced from Brazil, Mexico, and other South American countries. Cases worldwide number about 20,000 with 29-30 cases in the US. There have been cases in southern

California. No cases of Zika or West Nile have been found in Tehama County. There have been many West Nile cases in Butte County.

In 2004, the Local Agency Formation Commissions (LAFCO) of the State of California annexed all of Tehama County for mosquito abatement. The fee to property owners in Tehama County is \$24 per parcel. This is paid through property taxes and is the sole funding of TCMVCD. There are areas in Tehama County that are outside of the abatement area. These areas include Manton, Paynes Creek, and Mineral. The property owners in those areas voted against paying for the assessment. They can be included at any time, however, if passed by popular vote.

TCMVCD is audited yearly by a private auditor. The auditor is changed every seven years and must be certified by Special Districts. For their normal operating expenditures TCMVCD is operating within the budget. There are 13 vehicles which are purchased through the State of California. Two vehicles are replaced each year.

Mosquitos are emerging earlier this year than last year. TCMVCD has already begun abatement in some areas. TCMVCD responds to areas when they receive a call from the public for an infestation of mosquitoes. Mosquito fish for ponds are available if requested. TCMVCD is able to obtain the fish at no charge from a local corporation with a pond that has a large population of mosquito fish. The company allows TCMVCD to collect the fish as needed.

COMMENDATION

The Grand Jury commends the Tehama County Mosquito and Vector Control for doing a good job of handling mosquito infestations in Tehama County.

EXHIBITS

1. Fabricated Mosquito picture
2. History of West Nile Virus in Tehama County

EXHIBIT 1

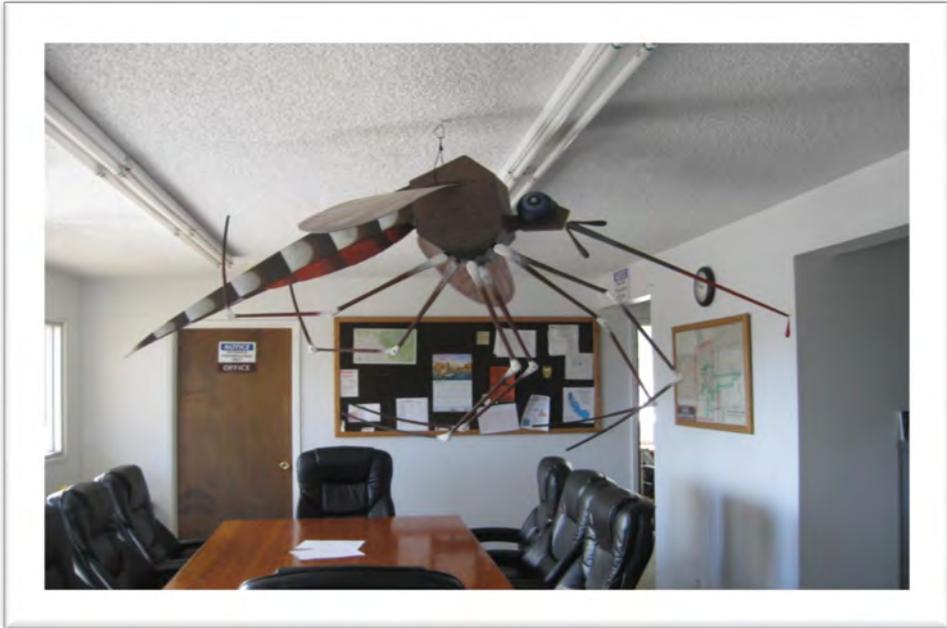


EXHIBIT 2

History of West Nile Virus in Tehama County							
Year	Positive Sentinal Chickens	Positve Bird	Positive Mammal Not horse	Positive Horses	Horse Deaths	Human Positives	Human Deaths
2002	Na	Na	Na	Na	Na	Na	Na
2003	Na	Na	Na	Na	Na	Na	Na
2004	12	115	0	44	17	10	1
2005	1	47	0	3	2	4	0
2006	3	12	0	2	0	6	0
2007	8	20	0	2	1	4	0
2008	0	6	0	0	0	4	0
2009	2	0	1 squirrel	0	0	1	0
2010	0	0	0	0	0	0	0
2011	0	1	0	0	0	1	0
2012	8	3	0	0	0	4	0
2013	6	0	0	0	0	5	0
2014	6	3	0	0	0	4	1
2015	8	1	0	0	0	6	0
2016	8	0	0	0	0	5	0
2017	4	0	0	1	0	2	0
2018	1	0	0	0	0	2	0
2019	4	0	0	0	0	0	0

CONTINUITY COMMITTEE REPORT

SUMMARY

The Tehama County Grand Jury is impaneled annually to investigate city and county government, special districts, and certain non-profit corporations to ensure that their functions are performed in a lawful, economical and efficient manner. Findings and Recommendations developed from investigations are contained in the reports signed by the Grand Jury Foreperson and the Grand Jury Judge.

The 2019-20 Tehama County Grand Jury reviewed the responses to the findings and recommendations made by the 2018-19 Tehama County Grand Jury. The 2018-19 Grand Jury presented five investigative reports, each with Findings and Recommendations. The complete text of these reports can be accessed on the following website: <https://www.co.tehama.ca.us/grand-jury>

This website also provides links to the responses given by the various county agencies and the Tehama County Board of Supervisors to the Findings and Recommendations contained in the reports.

BACKGROUND

The Continuity Committee reviewed all the 2018-19 Grand Jury Report Findings in the five presented reports. In order for the reader to understand the Recommendations and Request for Responses, the Committee felt it prudent to include these Findings in this summary.

From these Findings, The 2018-19 Grand Jury requested responses to recommendations in five areas:

1. City Government Committee
Red Bluff City Manager

Findings: 7
Recommendations: 7

2. Tehama County Clerk and Recorder
Findings: 5
Recommendations: 5

California Secretary of State
Invited Responses: 5

3. Tehama County Auditor-Controller
Findings: 4
Recommendations: 4

Tehama County Board of Supervisors
Findings: 4
Recommendations: 4

Public Works Director
Findings: 3
Recommendations: 3

Department of Social Services Director
Findings: 1
Recommendations: 1

4. Tehama County Sheriff
Findings: 7
Recommendations: 7

Tehama County Board of Supervisors
Findings: 7
Recommendations: 4

5. Tehama County Sheriff
Findings: 3
Recommendations: 2

Tehama County Board of Supervisors
Findings: 1
Recommendations: 2

California Penal Code Section 933.05(a) requires the responding person or entity to indicate one of the following regarding the Grand Jury's findings:

1. *The respondent agrees with the finding.*
2. *The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefore.*

In reference to each Grand Jury recommendation, California Penal Code Section 933.05(b) requires the responding person or entity to provide one of four possible actions:

1. *The recommendation has been implemented, with a summary regarding the implemented action.*
2. *The recommendation has not yet been implemented, but will be implemented in the future, with a timeframe for implementation.*
3. *The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.*
4. *The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefore.*

METHODOLOGY

The penal code requires respondents to provide input on the Findings of a report, this report focuses upon the responses to Recommendations. The information provided in response to the Findings often affords valuable background and supplementary data.

The 2019-2020 Tehama County Grand Jury Continuity Committee evaluated responses to the 2018-2019 Tehama County Grand Jury recommendations to ensure compliance with the governing sections of the penal code. The following criteria were considered:

1. Were responses received by the presiding judge within the legal time limits from the date of each report’s release?
2. Did the response indicate whether the respondent agreed or disagreed, either wholly or partially, with the finding? If the respondent disagreed, did the response include an explanation?
3. If a response indicated that a recommendation had been implemented, did it include a summary of what was done?
4. If a response indicated that a recommendation would be implemented, did it include a summary and timeframe for what would be done?
5. If a response indicated that a recommendation required further analysis or study, did it include an explanation of the scope, parameters, and timeframe of the proposed analysis or study?
6. If a response indicated that a recommendation would not be implemented because it was unwarranted or unreasonable, did the respondent include a reasoned explanation supporting that position?

The Continuity Committee designed a user-friendly table so readers will be able to see all Responses to Recommendations within each of the five areas. The Committee then reviewed all Responses in order to determine if the Recommendation was Adequately Addressed. The following table will outline the Continuity Committee’s review and report:

**RESPONSES TO 2018-19 GRAND JURY FINDINGS AND
RECOMMENDATIONS**

<p>CITY GOVERNMENT COMMITTEE</p> <p>RED BLUFF ECONOMIC DEVELOPMENT</p>
<p>Responses required from the City Council of the City of Red Bluff and Rick Crabtree, City Manager (F1-F7, R1-R7)</p>

Finding 1: The City of Red Bluff does not employ a full-time City Manager, City Attorney and Community Development Director. Currently, the City has a combined City Manager/City Attorney position and uses a contracted Community Development Director who travels to Red Bluff twice a week from Chico, CA.

Response to Finding F1: The City agrees with the finding.

ADEQUATELY ADDRESSED: Yes

Finding 2: The City of Red Bluff's 20-Year City General Plan is set to expire. The current plan includes an Economic Development Element that clearly conveys the challenges facing the City of Red Bluff. A new 20-year plan is currently in the process of being created and approved by the Red Bluff City Council.

Response to Finding F2: The City agrees with the finding.

ADEQUATELY ADDRESSED: Yes

Finding 3: The City of Red Bluff took the initiative to write a very good Economic Development Plan that was created and approved in April of 2002. Many of the goals, policies, and implementation measures are still relevant and continue to be issues in 2019.

Response to Finding F3: The City agrees with the finding.

ADEQUATELY ADDRESSED: Yes

Finding 4: Financial resources are a big challenge for Red Bluff. Development requirements pose a big challenge for developers planning to build within the city. The City's infrastructure and public facilities lack ease when planning for new or expanding structures posing significant growth restrictions.

Response to Finding F4: The City disagrees partially with the finding. It is correct that financial resources are always a challenge. The City disagrees that "Development requirements pose a big challenge for developers planning to build within the City." In fact, the City has sewer and water lines in place, with available capacity, located virtually everywhere within the City limits. The City has also extended lines outside the City limits in multiple locations in order to assist citizens in the County needing service and to accommodate future growth. The recent PJ Helicopter Expansion Project was unique as the property is located in a relatively remote location on airport property where further development was not originally anticipated nor planned. Fire Safety Codes required extension of a City water line to the site of the expanded operations.

ADEQUATELY ADDRESSED: Yes

Finding 5: Economic development is not actively promoted, it is facilitated. There are no defined incentives for redevelopment and investment in Red Bluff. The City of Red Bluff Building and Planning Department may reduce or waive development fees, as approved by the City Council, however, considerations are made on a case-by-case basis as opposed to

following specific guidelines for granting financial relief if developments align with the City of Red Bluff's specific growth objectives.

Response to Finding F5: The City disagrees in part with the finding. The City has a "Fee Waiver Request Policy" which sets forth 8 Criteria to be considered by the City Council when evaluating a fee waiver request. The first Criteria asks, "Would the project in question be of general benefit to the residents of the City of Red Bluff?" The eighth Criteria calls for the application of "Other factors deemed relevant by the City Manager and Finance Director or the City Council." Thus, the evaluation Criteria may include economic considerations such as job creation, sales or TOT tax generated, etc.

ADEQUATELY ADDRESSED: Yes

Finding 6: The City of Red Bluff does not consistently require individual or joint city developments involving improvements or changes to the city's infrastructure or public facilities such as water, sewer, and solid waste facilities. They do not have a fully executed Business Development Agreement on file outlining terms, financial obligations and agreed upon deliverables.

Response to Finding F6: The City disagrees with the Finding. The Finding erroneously assumes that the City may require property owners/developers to enter into development agreements (emphasis added). The City incorporates its response to Recommendation # 7 as if fully set forth herein.

ADEQUATELY ADDRESSED: Yes

RECOMMENDATIONS

R1. The Grand Jury recommends that the City of Red Bluff employs a full-time Community Development Director that actively pursues outside funding for community revitalization from local, state and federal funding sources by July 1, 2020.

Response to Recommendation R1: The recommendation requires further analysis. The City is now into the 2019-2020 Budget year and this change was not considered in that Budget process. The proposed change to a full-time Community Development Director requires a thoughtful analysis regarding the cost, efficiency, ability to recruit and hire a qualified candidate, etc. This recommendation will be referred to the City's Budget Committee in early 2020 for a thorough evaluation.

ADEQUATELY ADDRESSED: Yes

R2. The Grand Jury recommends that the City of Red Bluff incorporate financial incentives tied to "individual positions compensation packages" in order to increase the vested interest in the community development and help to achieve long-term growth opportunities by July 1, 2020.

Response to Recommendation: R2. The recommendation requires further analysis. It is not clear what is recommended, but the suggestion appears to promote compensation incentives for City employees who demonstrate an increased "vested interest in the Community

development and help to achieve long-term growth opportunities". The recommendation was not considered or evaluated during the budget process for the current budget year (2019/2020) and there are no funds budgeted for this purpose. Another issue is developing an objective measure of an employee's contributions to community development. Attracting new business is often the result of collaboration with several individuals and entities. This recommendation will be referred to the City's Budget Committee in early 2020 for evaluation.

ADEQUATELY ADDRESSED: Yes

R3. The Grand Jury recommends that the City of Red Bluff continue to include the Economic Development Element in the new 20-year General Plan by July 1, 2020. Input should come from as many stakeholders as possible, including the DRBBA and RBTCCC in the creation of the goals, policy, and implementation measures.

Response to Recommendation R3: The recommendation has not yet been implemented but will be implemented in the future in conjunction with the City's General Plan update process.

ADEQUATELY ADDRESSED: Yes

R4. The Grand Jury recommends that the City Manager present to the Red Bluff City Council an annual progress report update of the City's 20-Year General Plan beginning with the adoption of the new 20-Year General Plan. Progress reports beginning in July 1, 2020.

Response to Recommendation R4: The recommendation has not yet been implemented but will be implemented in the future. Council progress reports will also be made in conjunction with the City's General Plan update process.

ADEQUATELY ADDRESSED: Yes

R5. The Grand Jury recommends that the City of Red Bluff determine their available financial resources to be used for infrastructure and public facilities that can support future growth by July 1, 2020.

Response to Recommendation R5: This recommendation has been implemented. The Public Works Department and the Finance Department review financial resources available for infrastructure and public facilities during the annual budget process as well as multiple times during the current budget year. Periodic reports are made to Council.

ADEQUATELY ADDRESSED: Yes

R6. The Grand Jury recommends that the City of Red Bluff create specific guidelines for granting financial relief to proposed developments that align with the City's specific growth objectives by July 1, 2020.

Response to Recommendation R6: The recommendation has been implemented. As noted in the City's response to Finding F5, the Council has previously adopted a "Fee Waiver Request Policy" which sets forth eight (8) Criteria to be considered by the City Council when evaluating a fee waiver request. However, it may be time to update the criteria as the Council

may direct. The City Manager will present a draft revised Fee Waiver Policy for the Council to consider within 60 days of this response.

ADEQUATELY ADDRESSED: Yes

R7. The Grand Jury recommends that the City of Red Bluff require all developments be under contract that will outline expectations and requirements in order to protect both the City's and Developers' vested interests, by December 31, 2019.

Response to Recommendation R7: The recommendation will not be implemented because it is not warranted or reasonable because the City cannot legally require property owners to sign a development agreement. A development agreement is a mutually agreed contract between a developer or property owner and the City. Once approved by the City and property owner, a development agreement governs the development of a specific portion of land or a project. (GOVC 65866) A development agreement is formed, and may be amended in whole or in part, by mutual consent of the parties, based on terms that are negotiated between the developer and the City. (GOV C 65868; City Code §25.246(A), § 25.251(G)). Thus, a development agreement cannot be required by the City, a property owner cannot be compelled to sign, approve or consent to such an agreement. Pursuant to the City Code, "Any owner of real property may request and apply through the Planning Department to enter into a development agreement." (City Code §25.246(A) emphasis added.) The City is prepared to process applications for development agreements upon request. As required by the City Code, "The Planning Department shall receive, review, and process all applications for development agreements and prepare recommendations for Planning Commission and City Council consideration for all such applications." (City Code §25.246(B) emphasis added.) The City agrees that development agreements can be a useful tool in the process for obtaining/granting land use entitlements. As required by the City Code, the Planning Department processes all requests for development agreements. The City, however, cannot compel a property owner to agree to a development agreement or any specific terms thereof.

ADEQUATELY ADDRESSED: Yes

COUNTY GOVERNMENT COMMITTEE

The State of Tehama County Elections

Responses required from the Tehama County Clerk and Recorder (F1-F5, R1-R5)

Invited responses from the California Secretary of State (SoS) (F1-F5, R1-R5)

Finding 1. Tehama County does not require any proof of citizenship in order to register to vote. Certification under penalty of perjury on the affidavit of registration is not proof of citizenship. While the Grand Jury knows that California Election Codes dictate proof of citizenship law, and SCOTUS decisions limit requiring documentary proof of citizenship, we consider this a flaw in not only the verification of voter registration, but the integrity of our elections process.

Response to Finding F1: We concur with the Grand Jury's finding.

ADEQUATELY ADDRESSED: Yes

Response to Finding F1 (SoS): Section 2 of Article II of the California Constitution and California Elections Code section 2101(a) provide that a person entitled to vote must be, amongst other requirements, a citizen of the United States. When filling out an affidavit of registration, the affiant must check a box stating whether or not they are a United States citizen (52 U.S.C. § 21083 (b)(4)(B); California Elections Code § 2150(a)(1)). In addition, the affiant must certify, under penalty of perjury, the content of the affidavit of registration as to its truthfulness and correctness. (Elections Code §2150(b)).

In the event an affiant does not affirmatively check the United States citizenship box on a paper affidavit of registration, the elections official is required to notify the affiant of the deficiency and provide the affiant with an opportunity to cure said deficiency. (52 U.S.C. § 21083(b)(4)(B); Elections Code §2153).

With respect to affidavits of registration via the Secretary of State's online voter registration website, or registrations sent to the Secretary of State from the Department of Motor Vehicles the affiant is also required to affirmatively check the citizenship box on the affidavit, or they may not proceed with the affidavit of registration. (Elections Code §§ 2196, 2250 et seq.) In the event the affiant checks the box stating that they are not a United States citizen, they may not proceed with the remainder of the affidavit of registration.

ADEQUATELY ADDRESSED: Yes

Finding 2. The SOS has a statewide database of voter rolls. This is important for the integrity of voter registration around the state. But, the integrity is lost once a voter moves out of state.

Response to Finding F2: We concur with the Grand Jury's finding.

ADEQUATELY ADDRESSED: Yes

Response to Finding F2 (SoS): The National Voter Registration Act (NVRA, 52 U.S.C. § 20501, et seq.) and Chapter 3 of Division 2 of the Elections Code provide procedures for county elections officials to follow to ensure that the voter rolls are kept current. As part of this process, if a county elections official Secretary of State's Response to Tehama County Grand Jury Report and/or the Secretary of State's office receives information that a California voter has moved to another state, county elections officials follow procedures to determine if the voter has in fact moved out of the state, and if so, that voter's registration will be cancelled after the statutorily required time frame has passed.

For your reference, the Secretary of State's office publishes the California NVRA Manual; Chapter 4 of the manual focuses on list maintenance. The manual can be found at <https://www.sos.ca.gov/elections/voter-registration/nvra/laws-standards/nvra-manual/>. Additionally, the Secretary of State's office has created training materials for county elections officials to use for list maintenance procedures. The training materials can be found on the Secretary of State's website at <https://www.sos.ca.gov/elections/voter-registration/nvra/training/resources-county-elections-officials/>.

ADEQUATELY ADDRESSED: Yes

Finding 3. The SOS does not provide compensation to the Elections Department to process all the registrations it collects. This places additional workload on an understaffed Elections Department.

Response to Finding F3: We concur with the Grand Jury's finding.

ADEQUATELY ADDRESSED: Yes

Response to Finding F3 (SoS): The Elections Code does not provide for reimbursement to county elections officials for processing voter registration affidavits. However, the Secretary of State's office does provide the paper voter registration affidavits to each county elections official. (Elections Code § 2161). In addition, counties are reimbursed for certain postage costs pursuant to Elections Code section 2164, which reads as follows:

- (a) The Secretary of State shall pay all postage for all of the following:
- (1) Mailing of the voter notification and the address correction service pursuant to Section 2153.
 - (2) Return to the county elections official of the affidavits of registration pursuant to Section 2157.
 - (3) Mailing of blank voter registration cards pursuant to subdivision (c) of Section 2158.
 - (4) Any mailing of blank voter registration cards pursuant to programs adopted under Section 2105.
- (b) All payments made pursuant to this section shall be made directly from funds appropriated to the Secretary of State for this purpose.

ADEQUATELY ADDRESSED: Yes

Finding 4. State law changes will open additional vulnerabilities in the VBM system. No verification of who returns VBM ballots creates an integrity and security issue.

Response to Finding F4: We concur with the Grand Jury's finding.

ADEQUATELY ADDRESSED: Yes

Response to Finding F4 (SoS): While California Elections Code section 3017(a)(2) allows a vote-by-mail voter to designate another person to return their voted ballot, there are safeguards in place to maintain the integrity of a voted ballot returned by an individual other than the voter. Section 3017(e) provides the following:

1. A person designated to return a vote by mail ballot shall not receive any form of compensation based on the number of ballots that the person returns and an individual, group, or organization shall not provide compensation on this basis.
2. For purposes of this paragraph, "compensation" means any form of monetary payment, goods, services, benefits, promises or offers of employment, or any other form of consideration offered to another person in exchange for returning another voter's vote by mail ballot.

3. A person in charge of a vote by mail ballot and who knowingly and willingly engages in criminal acts related to that ballot as described in Division 18 (commencing with Section 18000), including, but not limited to, fraud, bribery, intimidation, and tampering with or failing to deliver the ballot in a timely fashion, is subject to the appropriate punishment specified in that division.

In addition, Section 3019 requires the elections official to verify the signature on the vote-by-mail ballot return envelope against the voter's signature(s) contained in the voter's registration record. In the event a returned vote-by-mail ballot is returned without the voter's signature, or the elections official determines that the signature does not in fact match the signature(s) contained in the voter's registration record, the elections official is required to contact the voter and provide an opportunity for the voter to cure the missing or mismatched signature prior to the end of the canvass period. (Elections Code § 3019(c), (e)).

ADEQUATELY ADDRESSED: Yes

Finding 5. Implementation of the DMV Motor Voter Law has compromised the integrity of voter rolls by allowing registrations without completion of an affidavit certifying that the person is applying and complying with voter laws.

Response to Finding F5: While we agree that the implementation of the DMV Motor Voter Law has caused delays in voter registration or changes to the voter's record that the voter did not intend, the voter does read and check a box certifying to their ability to comply with voter laws.

ADEQUATELY ADDRESSED: Yes

Response to Finding F5 (SoS): The Secretary of State is unclear as to this finding. The affidavit of registration that an affiant completes at the Department of Motor Vehicles contains the same fields as a paper registration form. If all required information is not completed or provided, then the affiant will not be registered.

However, there are rebuttable presumptions that are applied to all voter registration affidavits. These are found in Elections Code section 2154, which reads as follows:

In the event that the county elections official receives an affidavit of registration, executed under penalty of perjury, that does not include portions of the information for which space is provided, the county elections official shall apply the following rebuttable presumptions:

- (a) If no middle name or initial is shown, it shall be presumed that none exists.
- (b) If no party preference is shown, it shall be presumed that the affiant has declined to disclose a party preference. The county elections official shall designate the affiant's party preference as "Unknown" on a roster under Article 5 (commencing with Section 2183) and the affiant shall otherwise be treated as a "No Party Preference" voter.
- (c) If no execution date is shown, it shall be presumed that the affidavit was executed on or before the 15th day prior to the election, provided that (1) the affidavit is received by the county elections official on or before the 15th day before the election, or (2) the affidavit

is postmarked on or before the 15th day before the election and received by mail by the county elections official.

- (d) If the affiant fails to identify his or her state of birth within the United States, it shall be presumed that the affiant was born in a state or territory of the United States if the birthplace of the affiant is shown as "United States," "U.S.A.," or other recognizable term designating the United States. The affiant's failure to furnish his or her place of birth shall not preclude his or her affidavit of registration from being deemed complete.

ADEQUATELY ADDRESSED: Yes

RECOMMENDATIONS

R1. The Grand Jury recommends that Tehama County Elections pursue voter registration integrity, emphasizing the details of the affidavit during the registration process, by all means necessary and afforded by the department. This may include a recommendation to the SOS of California to petition the Election Assistance Commission to alter the Federal Form for voter registration to require documentary proof of citizenship.

Response to Recommendation R1: We currently review all voter affidavits for completeness when a voter is registering over the counter. We also remind the voter they are signing under penalty of perjury when they complete the affidavit. We have reached out to the Secretary of State to inform them of the recommendation of the Grand Jury to request proof of citizenship on voter affidavits.

ADEQUATELY ADDRESSED: Yes

R2. The Grand Jury recommends that Tehama County, along with the State of California, establish read only access to all other voter registration databases within the United States.

Response to Recommendation R2: While we concur with the recommendation, the only way this is achievable is through the California Statewide Database and the cooperation of all 50 Secretary of States. We do not have the ability to connect to other state's voter registration databases at this time.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R2 (SoS): The Secretary of State's office does not have the authority or the resources to establish read only access to all voter registration databases within the United States. Additionally, no such nationwide database currently exists. Voter registration information can contain personally identifiable information, so many states would hesitate sharing their lists.

It is noted, however, that there is a non-profit corporation known as Electronic Registration Information Center (ERIC), which has 29 states as members. The California Secretary of State's office has made the determination to not join ERIC because the security of their data is not verified and joining ERIC would be a significant cost to the office.

ADEQUATELY ADDRESSED: Yes

R4. The Grand Jury recommends that additional safeguards be put in place to prevent ballot harvesting, such as sending post cards or emails when ballots are received.

Response to Recommendation R4: Currently, when we receive a ballot from a Vote-by-Mail voter, the ballot is scanned in and the signature is checked against the voter file. Once we have marked that ballot with a return status, notification is sent to the Secretary of State's voter status lookup page: <https://voterstatus.sos.ca.gov/>. There a voter can see if their ballot has been returned and the return status i.e. good, missing signature, signature mismatch, etc. Unfortunately, most ballots are received within the last 7 days of the election and it is not practicable to spend staff time printing, labeling and stamping thousands of postcards when we need to be scanning in ballots and preparing them for processing.

ADEQUATELY ADDRESSED: Yes

R5. The Grand Jury recommends that Tehama County Elections scrutinize voter registration data received from the SOS, with any changes forcing a notification by post card or email to the voter within 30 days.

Response to Recommendation R5: We compare the information received against the information on file and, based on the effective date of the changes, we either update the voter file or if we have a more current file, we will make no changes. All changes received via the Statewide Database force a postcard notification to the voter. We are required to process all records received from the State that update a voter registration file.

ADEQUATELY ADDRESSED: Yes

AUDIT & FINANCE COMMITTEE

Responses required from the Tehama County Auditor-Controller

F1, F5, F7, F8, R1, R5, R7, R8

Responses required from the Tehama County Board of Supervisors

F7, F8, R7, R8

Responses invited from the Public Works Director

F2, F4, F6, R2, R4, R6

Responses invited from the Department of Social Services Director

F3, R3

Finding 1. The Single Audit is required by law. The GJ reviews it. It was not sent to the GJ in a timely fashion.

Response to Finding 1: The Auditor-Controller agrees.

ADEQUATELY ADDRESSED: Yes

Finding 2. 2017-2018 Audit – Material Weakness 001 – Highway Planning & Construction: Did not provide accurate information to include on the SEFA that was provided at the beginning of the audit.

Response to Finding 2. The Department of Public Works partially agrees with the Finding. The original SEF A submitted contained only federally funded expenditures. Accounting staff prepares a spreadsheet on projects that benefit from federal funding showing the total expenditures, the amount of federal expenditures, and the federal percentage for each project which varies depending on project type. It is from this report the SEF A is prepared.

Staff has been aware of the frustration expressed by Smith & Newell, C.P.A. auditors performing the County-wide Single Audit as it pertains to the Schedule of Expenditures of Federal Awards by Department, however, in a review of recent Single Audits it had not been expressed as a Material Weakness until the 2017/18 fiscal year. The frustration stems from the Caltrans invoices supplied (which reflect total federal and/or state expenditures) as supporting documents, however, there has always been invoices from the previous year for which payment was received in the audit year, as well as year-end expenditures that have not yet been invoiced. This will be remedied by providing only invoices for the audit year along with a list detailing revenues that are "Still Due From"* the federal government.

ADEQUATELY ADDRESSED: Yes

Finding 3. 2017-2018 Audit – Material Weakness 001 - Medical Assistance Program: Did not provide accurate information to include on the SEFA that was provided at the beginning of the audit.

Response to Finding 3. Regarding Findings F3, The Department of Social Services agree in part, in that we agree there was confusion around the information provided; however, we do not agree that the information was inaccurate. The reason for this is that for fiscal year 2017/18, our agency reported consistent with prior years. As a result of the County's audit, we understand that reporting different from prior years is required. Additionally, through follow-up communication, it was ascertained that estimated vs final ratios (as described below) may be involved.

ADEQUATELY ADDRESSED: Yes

Finding 4. 2017-2018 Audit – Material Weakness 002 – Infrastructure: The support for the infrastructure of the County and construction in progress related to infrastructure was not available.

Response to Finding 4. The Department of Public Works partially agrees with the Finding. There are two items related to this topic.
1) Historically, the infrastructure condition was tracked via Carte Graph software but did not assign dollar values. This was accomplished by an admittedly outdated and tedious manual procedure. The Road Department has acquired the Street Saver program that can marry these two factors and has been updated with specifics pertaining to County of Tehama roads and conditions. However, that task was assigned to an extra-help engineering technician who ran out of hours and was not selected for permanent employment in a recent recruitment. Additionally, the engineering section is currently understaffed so we are unsure when the program can be maintained, much less loaded with current values.

2) Road and bridge construction project improvement costs have, historically, been reported at the conclusion of the project and only those projects were included on the report and there were no questions on our submittals prior to fiscal year 2017/2018. However, as a result of this finding, the County Auditor's Office has recommended adding a column titled Prior Year Activity/Construction In Progress which will be instituted in the 2018/2019 GASB 34 Infrastructure reports.

ADEQUATELY ADDRESSED: Yes

Finding 5. 2017-2018 Audit – Material Weakness 003 – Schedule of Federal Expenditures (SEFA): The SEFA at the beginning of the audit contained errors – it was materially incorrect. The Auditor-Controller Department did not review schedules from departments before turning them over to the auditing firm.

Response to Finding 5. The Auditor-Controller agrees.

ADEQUATELY ADDRESSED: Yes

Finding 6. Corrective Action Plans were written by the departments identified in the findings. The action plan for Public Works for Material Weakness 2018-001 did not address the Material Weakness of incorrect information on the initial schedule for the SEFA.

Response to Finding 6. The Department of Public Works agrees with the Finding.

ADEQUATELY ADDRESSED: Yes

Finding 7. The budget and budget quarterly reports cannot be reconciled to each other without having the work papers or a schedule from the Auditor-Controller to know how amounts were accumulated.

Response to Finding 7. To this point, the Auditor-Controller must respectfully disagree.

ADEQUATELY ADDRESSED: Yes

Response to Finding 7. The Board of Supervisors concur with the Grand Jury findings.

ADEQUATELY ADDRESSED: Yes

Finding 8. The budget and financial statements cannot be reconciled to each other since categories and purposes for each are different.

Response to Finding 8. The Auditor-Controller agrees with the statement in F8 that “the budget and financial statements cannot be reconciled to each other since the categories and purposes for each are different.” In fact, the accuracy of that statement formulates our response and our position that such a reconciliation is impractical.

ADEQUATELY ADDRESSED: Yes

Response to Finding 8. The Board of Supervisors concur with the Grand Jury findings.

ADEQUATELY ADDRESSED: Yes

RECOMMENDATIONS

R1. It is recommended that the Auditor-Controller send a copy of the Single Audit and Financial Statement documents annually by March 1, 2020. These should be sent to the Grand Jury P.O. Box 1061, Red Bluff, CA 96080.

Response to Recommendation R1: Corrective Action: This year, the Audit documents were placed in an inter-office mailbox at Administration as instructed. In the future we will mail the documents and make every effort to provide the documents requested by March 1 of each year, or as soon as they are available.

ADEQUATELY ADDRESSED: Yes

R2. It is recommended that Public Works give a progress report on this matter in their response to the Grand Jury on Material Weakness 2018-001. It is requested that the next Grand Jury follow up after June 30, 2019 to see that the Corrective Action Plan submitted by Public Works for Material Weakness 2018-001 has been implemented.

Response to Recommendation R2. The Public Works Department agrees with this recommendation. Staff is working towards accomplishing this task.

ADEQUATELY ADDRESSED: Yes

R3. It is recommended that Social Services give a progress report on this matter in their response to the Grand Jury on Material Weakness 2018-001. It is requested that the next Grand Jury follow up after June 30, 2019 to see that the Corrective Action Plan submitted by Social Services for Material Weakness 2018-001 has been implemented.

Response to Recommendation R2. In response to Recommendations R3, regarding progress on this matter, following the 2017/18 audit, staff communicated with the County Auditor's Office to clarify reporting and subsequently change the way that we report federal expenditures. Fiscal year closing and reporting for 2018/19 is in process. The County Auditor's Office has provided written instructions, and all year end reporting is due to the County Auditor's Office by August 5, 2019. Field work by the outside, independent auditor is scheduled for August 14-16, 2019. As of this writing, fiscal staff is working to complete the reporting, and will communicate with the Auditor's Office to ensure transparent and accurate reporting, and to clarify any questions as they arise.

Specific to CalWORKs assistance expenditures, fiscal staff report amounts using CA-800 assistance claims. As each fiscal year ends, the California Department of Social Services issues the "Estimated Sharing Ratios ..." for the year ending. This provides the Federal, State and County percentage share of the expenditures, and is received in June or July. In December the "Final Sharing Ratios ..." for that fiscal year are received. Potentially in these few months, the federal share can change.

As fiscal staff work with the County Auditor's Office and the independent auditor in the coming months, staff will be watchful that all parties are considering the same sharing ratios - whether

estimate or final - to help reduce misunderstandings and errors. As updates and changes are needed, we are receptive to instructions and input from the auditors.

ADEQUATELY ADDRESSED: Yes

R4. It is recommended that Public Works give a progress report on this matter in their response to the Grand Jury on Material Weakness 2018-002. It is requested that the next Grand Jury follow up after June 30, 2019 with Public Works to see what progress has been made for correcting Material Weakness 2018-002 as well as the Qualified Opinion on the financial statements.

Response to Recommendation R4. The Public Works Department agrees with this recommendation. Staff is working towards accomplishing this task.

ADEQUATELY ADDRESSED: Yes

R5. It is recommended that the Auditor-Controller give a progress report on this matter in his response to the Grand Jury on Material Weakness 2018-003. It is requested that the next Grand Jury follow-up after August 31, 2019 to see that the Corrective Action Plan submitted by the Auditor-Controller for Material Weakness 2018-003 has been implemented.

Response to Recommendation R5: Corrective Action: The Auditor-Controller is committed to a preliminary review of the Schedule of Federal Expenditures (SEFA) prior to it being submitted to the external auditors for further review in the County-wide audit process. The Auditor Accountant has been tasked with this preliminary review and will work in cooperation with the fiscal staff at relative departments. The Auditor Accountant will help determine expenditure types to ensure that only Federal Expenditures are submitted. This will help verify the accuracy of the department's reports. The Auditor-Controller welcomes the next Grand Jury to follow up on the implementation of this corrective action plan.

ADEQUATELY ADDRESSED: Yes

R6. It is recommended that by August 1, 2019, the Public Works amend their Corrective Action Plan for Material Weakness 2018-001 to address the weakness.

Response to Recommendation R6. The Public Works Department agrees with this finding. However, the Grand Jury Report was not received until July 2 giving us 20 days to complete this work. Given our staffing shortages and high-profile projects, we were unable to meet the August 1, 2019 timeframe. Staff is working towards accomplishing the task.

ADEQUATELY ADDRESSED: Yes

R7. It is recommended that the Auditor-Controller produce a schedule showing how budget program numbers have been added together for the quarterly reports to the Board of Supervisors by August 1, 2019.

Response to Recommendation R7: There appears to be confusion on the part of the Audit & Finance Committee about the quarterly report. The quarterly financial report that the Auditor-Controller gives to the Board reflects only the activity of the relative operating fund,

without the addition of any other program funding. There is nothing 'added together' to create the report. Therefore, there is nothing to put on a 'schedule' and no schedule can be provided.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R7: The Board of Supervisors respectfully disagrees with the recommendation and agrees with the response of the Auditor-Controller. It is the Boards understanding the quarterly financial report that the Auditor-Controller gives to the Board only reflects the activity of the relative operating fund, without the addition of any other program funding at a point in time. There is nothing 'added together' to create the report. Therefore, there is nothing to put on a 'schedule' and no schedule can be provided.

ADEQUATELY ADDRESSED: Yes

R8. It is recommended that the Auditor-Controller and external auditors produce a report reconciling budget reports and financial statements by August 1, 2019.

Response to Recommendation R8: The purpose of the budget is to provide a spending plan for various operating funds, along with anticipated revenue estimates. The financial statements, on the other hand, reflect the financial condition of various components of the County. These two functions are practically not related.

As stated again, in the Grand Jury Report on page 47, under the Budget and Financial Statements section, last paragraph, last sentence "For these reasons, it is not possible to reconcile the financial statements to the budget."

Additionally, the finding and recommendation are a little vague. It is not clear what, exactly, the Grand Jury is hoping to have 'reconciled'.

Furthermore, any reconciliation is not within the scope of the current contract with the external auditors. We are open to further discussion on this point with the next Grand Jury.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R8: The Board of Supervisors agree with the Statement in F8 that "the budget and financial statements cannot be reconciled to each other since categories and purposes are different" and concurs with the response of the Auditor-Controller. Budget and financial statements cannot be reconciled due to the categories and purposes for each are different. County funds are not received in a consistent manner during the year which further supports the position the reconciliation is impractical. The budget provides a spending plan for the various operating funds along with anticipated revenue estimates. The financial statements reflect the financial condition of the various County components.

ADEQUATELY ADDRESSED: Yes

CRIMINAL JUSTICE COMMITTEE
Tehama County Coroner's Department
Responses required from the Tehama County Sheriff - All
Responses required from the Tehama County Board of Supervisors - All
Finding 1. The current vehicle being utilized to transport the deceased is outdated.
Response to Finding 1. Sheriff response: The two vans currently in service have been used for a number of years. As with our entire fleet, we conduct regular maintenance on all our vehicles to keep them operable and in good working condition. Just because a vehicle is old, does not mean it is not functional or safe to drive. ADEQUATELY ADDRESSED: Yes
Response to Finding 1. The Board of Supervisors disagree with the finding and concurs with the response provided by the Sheriff's Department. ADEQUATELY ADDRESSED: Yes
Finding 2. A new Coroner's vehicle was purchased but is not currently in commission for use.
Response to Finding 2. Sheriff response: We agree with the Grand Jury, the new Coroner's vehicle went into service on July 10, 2019. ADEQUATELY ADDRESSED: Yes
Response to Finding 2. The Board of Supervisors concur with the findings and the clarifying responses provided by the Sheriff's Department.
Finding 3. Body bags are not utilized for every deceased person due to costs.
Response to Finding 3. Sheriff response: We agree with the Grand Jury's assessment. It is not practical to utilize a body bag for every deceased person. We have an obligation to operate within the Coroner's Budget. ADEQUATELY ADDRESSED: Yes
Response to Finding 3. The Board of Supervisors concur with the findings and the clarifying responses provided by the Sheriff's Department.
Finding 4. Tehama County Coroner's Office does not currently charge the public for services
Response to Finding 4. Sheriff response: We agree with the Grand Jury. Please refer to R-3 for additional information. ADEQUATELY ADDRESSED: Yes

<p>Response to Finding 4. The Board of Supervisors concur with the findings and the clarifying responses provided by the Sheriff's Department.</p>
<p>Finding 5. The estimated weight of a deceased person is inefficient due to being conducted without a scale.</p>
<p>Response to Finding 5. Sheriff response: We agree with the Grand Jury. There is no body weight scale within our morgue.</p> <p>ADEQUATELY ADDRESSED: Yes</p>
<p>Response to Finding 5. The Board of Supervisors concur with the Grand Jury's findings.</p>
<p>Finding 6. Tehama County sends their identification fingerprints to various counties for processing as they do not have their own portable fingerprint scanner in the morgue.</p>
<p>Response to Finding 6. Sheriff response: We agree with the Grand Jury. There is no portable fingerprint scanner in the morgue. Refer to R-S for further information.</p> <p>ADEQUATELY ADDRESSED: Yes</p>
<p>Response to Finding 6. The Board of Supervisors concur with the findings and the clarifying responses provided by the Sheriff's Department.</p> <p>ADEQUATELY ADDRESSED: Yes</p>
<p>Finding 7. An operations manual is not utilized for the removal, storage, and care of deceased bodies.</p>
<p>Response to Finding 7. Sheriff response: We disagree with the Grand Jury. We have policies and procedures in place. Please refer to R-6 for additional information.</p> <p>ADEQUATELY ADDRESSED: Yes</p>
<p>Response to Finding 7. The Board of Supervisors concur with the findings and the clarifying responses provided by the Sheriff's Department.</p> <p>ADEQUATELY ADDRESSED: Yes</p>
<p>RECOMMENDATIONS</p>
<p>R1. The Grand Jury recommends the Sheriff's Office update the current Coroner's vehicle to comply with State regulations for the transport of a deceased person by July 1, 2020.</p>
<p>Response to Recommendation R1. Sheriff response: We disagree with the Grand Jury, we are confident both vehicles comply with state law.</p> <p>ADEQUATELY ADDRESSED: Yes</p>

R2. The Grand Jury recommends that the Board of Supervisors provide in the Coroner's budget funds for a sufficient supply of body bags to be in stock and to be replenished on a Periodic Automatic Replenishment (PAR) level inventory system by January 1, 2020.

Response to Recommendation R2. Sheriff response: We agree with the Grand Jury's recommendation to increase the Coroners' budget. We currently maintain and store 20 body bags, Body bags are utilized at the discretion of the deputy coroner on a case by case assessment. We already replenish equipment as needed on an ongoing basis.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R2. The Board of Supervisors concur with the recommendation. It is the current practice to maintain and store 20 body bags. The body bags are utilized at the discretion of the deputy coroner. Although there may not be a Periodic Automatic Replenishment level inventory system in place, the department restocks and restores body bags and equipment on an as needed and ongoing basis.

ADEQUATELY ADDRESSED: Yes

R3. The Grand Jury recommends that the Board of Supervisors collaborate with the Coroner in establishing a Coroner's fee(s) schedule as outlined per California Government Code Sections 27471 and 27472 by July 1, 2020.

Response to Recommendation R3. Sheriff response: We agree with the Grand Jury's recommendation to establishing a Coroner's fee schedule. This process is being initiated and will continue through until we are able to adopt the fee schedule and policies pertaining to it.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R3. The Board of Supervisors concur with the recommendation and is supportive of the steps taken by the Sheriff's Department as outlined in the department response.

ADEQUATELY ADDRESSED: Yes

R4. The Grand Jury recommends the Sheriff's Office purchase a rolling weight scale to provide accurate weight assessment of deceased bodies by January 1, 2020.

Response to Recommendation R4. Sheriff response: We agree with the Grand Jury's recommendation and are investigating funding sources to locate and find a body weight scale as an addition to equipment in our morgue. We are limited to operate within our budget.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R4. The Board of Supervisors concur with the recommendation and is supportive of the steps taken by the Sheriffs Department as outlined in the department response.

ADEQUATELY ADDRESSED: Yes

R5. The Grand Jury recommends the Sheriff's Department procure a portable fingerprint identification scanner for the Coroner's Department by July 1, 2020.

Response to Recommendation R5. Sheriff response: We agree that a portable fingerprint identification scanner would help in the identification process." However, the deputy coroners are trained and have procedures in place by which they can use to identify deceased bodies. The lack of a portable fingerprint scanner has not affected our ability to identify deceased persons using a variety of investigative methods. There are no current cases where a fingerprint scanner would make a difference. However, due to changes made by the Department of Justice that limit how fingerprints are submitted, we are seeking to fund two fingerprint scanners that would be beneficial to the operation of the Sheriff's office.

ADEQUATELY ADDRESSED: Yes

R6. The Grand Jury Recommends that the Coroner's Office establish a procedure manual for the transportation, identification, processing, and care of deceased bodies by July 1, 2020.

Response to Recommendation R6. Sheriff response: We disagree with the Grand Jury. Deputy Coroners are sent to and must pass an 80 hour course in "Basic Death Investigation" administered by the California Coroner Training Center. This is where they receive most of their training. We have Death Investigation Policy #360 in place. Additionally, we have "The Tehama County Sheriff s Office, Coroner's Division" policy and procedures which have been in place since 2007. We are in the process of adopting an in house training manual which will serve the deputy coroners better.

ADEQUATELY ADDRESSED: Yes

R7. The Grand Jury recommends that the Board of Supervisors review and monitor the procedure manual progress quarterly with a completion date of July 1, 2020.

Response to Recommendation R7. Sheriff response: We disagree with the Grand Jury. Training and policies are adopted by the Sheriff and administered through the Office of the Sheriff. Although we confer with the county on most policy and procedures adopted by the Sheriff, it is not required by law. This would only burden the Board of Supervisors with an unnecessary process.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R7. The Board of Supervisors respectfully disagrees with the recommendation. We understand the importance of policies, procedures, operation manuals and training manuals. The Board of Supervisors concurs with the clarifying responses to R6 and R7 of the Sheriff's Department and is supportive in the steps they are taking.

ADEQUATELY ADDRESSED: Yes

CRIMINAL JUSTICE COMMITTEE

Office of Emergency Services

Responses required from the Tehama County Sheriff – F4, F5, F6, R1, R3
Responses required from the Tehama County Board of Supervisors – F1, R2, R4
Finding 1. The O.E.S budget was reduced from \$189,338 in 2016/2017 to \$134,289 for the 2018-19 fiscal year.
Response to Finding 1. The Sheriff agrees with the Grand Jury in that the Sheriffs budget has been significantly reduced impacting all areas of service provided to the people of the county. ADEQUATELY ADDRESSED: Yes
Response to Finding 1. The Board of Supervisors is unable to verify the Grand Jury finding. The Board of Supervisors would like to clarify that the Office of Emergency Services (O.E.S.) budget unit is comprised of County General Fund dollars and grant funding. Some of the County General Fund match dollars are included in contributions to the Sheriff’s Department salaries and benefits budget. The Board recognizes that allocating this match directly to O.E.S. in the future will provide greater transparency. Refer to RI for further information. ADEQUATELY ADDRESSED: Yes
Finding 2. O.E.S. equipment is stored in an unsecured parking lot.
Response to Finding 2. Sheriff response: We disagree with the Grand Jury. The parking area utilized around our main office is secured by a border fence and a surveillance system. This facility has been provided to us by the county since 2009. ADEQUATELY ADDRESSED: Yes
Finding 3. O.E.S equipment has become damaged due to weather exposure.
Response to Finding 3. Sheriff response: We agree with the Grand Jury. Equipment and vehicles stored at the sheriffs parking area are exposed to the weather. This has forced us to provide maintenance to the equipment and vehicles over and beyond what might be necessary if it were stored indoors. ADEQUATELY ADDRESSED: Yes
Finding 4. The County does not maintain a three-day emergency supply stock of food and water.
Response to Finding 4. Sheriff response: We disagree with the Grand Jury. To clarify, we have supplies stored at our main office designed to allow our employees to shelter in place for at least three days in case of an emergency. We have a goal to supply all governmental buildings within the county to have the same. ADEQUATELY ADDRESSED: Yes

Finding 5. The County is responsible for 50% of grant funding and the State will match what is spent.

Response to Finding 5. Sheriff response: We agree with the Grand Jury's assessment of this item. To clarify, this is a dollar for dollar match.

ADEQUATELY ADDRESSED: Yes

RECOMMENDATIONS

R1. The Grand Jury recommends that the Board of Supervisors approve a budget increase for the 2020/2021 fiscal year.

Response to Recommendation R1. Sheriff response: We agree with the Grand Jury and suggest the Grand Jury conduct a budget analysis of the County's budget and revenue projections to see if it is capable of increasing the Sheriffs OES budget.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R1. The Board of Supervisors appreciates the Grand Jury review of the Tehama County O.E.S. expenditures. Through our investigation it has been determined that a clear and complete accounting of County General Fund match and O.E.S. grant funding is needed. Current budgeting and accounting has been administered by the Sheriff's Department fiscal staff. The County is committed to auditing expenditures over the last three fiscal years and adjusting our current accounting practices in order to make this program funding more transparent.

ADEQUATELY ADDRESSED: Yes

R2. The Grand Jury Recommends the Sheriff's Department provide the funding to purchase a secure storage area for O.E.S. equipment by the end of the 2020 fiscal year.

Response to Recommendation R2. Sheriff response: As of July 01, 2019, we have obtained a 5130 square foot warehouse 57' X 90' with a no cost MOU to store vehicles and equipment. We will have to make some minor structural modifications to make the building more functional. The project is awaiting approval by the Board of Supervisors.

ADEQUATELY ADDRESSED: Yes

Response to Recommendation R2. The Board of Supervisors is pleased to inform the Grand Jury that this has been accomplished as described in the Sheriff's Department response. As of July 15, 2019, a 5,130 square foot warehouse was obtained at no cost via a memorandum of understanding with the Tehama County Transit Agency Board.

ADEQUATELY ADDRESSED: Yes

R3. The Grand Jury recommends that the Board of Supervisors to give approval to the Sheriff's Department to seek grant funding to obtain a covered O.E.S. storage area by the end of 2020 fiscal year.

Response to Recommendation R3. The Tehama County Sheriff's Office has a continuous system in place to research and apply for applicable grants that may be offered. We are diligent in seeking these types of funding, keeping in mind, a lot of grants come with restrictions and only awarded if funds-are matched in some-way. Please refer-to our R-2 response.

ADEQUATELY ADDRESSED: Yes

R4. The Grand Jury recommends that O.E.S. establish a plan to store three days' worth of supplies for County emergencies by the end of 2020 fiscal year.

Response to Recommendation R4. The Board of Supervisors concur with the recommendation. The Sheriff's Department currently has supplies stored to allow their staff to shelter in place for at least three days in case of an emergency. They also have a goal to supply ail governmental buildings within the County to have the same.

ADEQUATELY ADDRESSED: Yes

R5. The Grand Jury recommends that the Board of Supervisors approve to seek grant funding to support an O.E.S. plan for emergency supply stock by the end of 2020 fiscal year.

No Response Required



CITY OF RED BLUFF

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RECEIVED

BY:.....

August 6, 2019

Judge Laura S. Woods
Superior Court of California
County of Tehama
1740 Walnut Street
Red Bluff, CA 96080

RE: 2018 – 2019 Grand Jury Report
Response to Findings and Recommendations

Dear Judge Woods:

Pursuant to Penal Code § 933(c), the City Council of the City of Red Bluff and Rick Crabtree, City Manager, together present the following responses to the findings and recommendations contained in that portion of the 2018 – 2019 Grand Jury Report which pertains to Red Bluff Economic Development (pages 13-22). References below to “the City” refer jointly to the City Council as well as the City Manager.

RESPONSE TO FINDINGS

F1. The City of Red Bluff does not employ a full-time City Manager, City Attorney, and Community Development Director. Currently, the City has a combined City Manager / City Attorney position and uses a contracted Community Development Director who travels to Red Bluff twice a week from Chico, CA.

Response to Finding F1: The City agrees with the finding.

F2. The City of Red Bluff’s 20-year City General Plan is set to expire. The current plan includes an Economic Development Element that clearly conveys the challenges facing the City of Red Bluff. A new 20-year plan is currently in the process of being created and approved by the Red Bluff City Council.

Response to Finding F2: The City agrees with the finding.

F3. The City of Red Bluff took the initiative to write a very good Economic Development Plan that was created and approved in April of 2002. Many of the goals, policies, and implementation measures are still relevant and continue to be issues in 2019.

Response to Finding F3: The City agrees with the finding.

F4. Financial resources are a big challenge for Red Bluff. Development requirements pose a big challenge for developers planning to build within the city. The City’s infrastructure and public facilities lack ease when planning for new or expanding structures posing significant growth restrictions.

~The City of Red Bluff is an Equal Opportunity Provider~

Response to Finding F4: The City disagrees partially with the finding. It is correct that financial resources are always a challenge. The City disagrees that “Development requirements pose a big challenge for developers planning to build within the City.” In fact, the City has sewer and water lines in place, with available capacity, located virtually everywhere within the City limits. The City has also extended lines outside the City limits in multiple locations in order to assist citizens in the County needing service and to accommodate future growth. The recent PJ Helicopter Expansion Project was unique as the property is located in a relatively remote location on airport property where further development was not originally anticipated nor planned. Fire Safety Codes required extension of a City water line to the site of the expanded operations.

- F5. Economic development is not actively promoted, it is facilitated. There are no defined incentives for redevelopment and investment in Red Bluff. The City of Red Bluff Building and Planning Department may reduce or waive development fees, as approved by the City Council, however, considerations are made on a case-by-case basis as opposed to following specific guidelines for granting financial relief if developments align with the City of Red Bluff’s specific growth objectives.

Response to Finding F5: The City disagrees in part with the finding. The City has a “Fee Waiver Request Policy” which sets forth 8 Criteria to be considered by the City Council when evaluating a fee waiver request. The first (1st) Criteria asks, “Would the project in question be of general benefit to the residents of the City of Red Bluff?” The eighth (8th) Criteria calls for the application of “Other factors deemed relevant by the City Manager and Finance Director or the City Council.” Thus, the evaluation Criteria may include economic considerations such as job creation, sales or TOT tax generated, etc.

- F6. The City of Red Bluff does not consistently *require* individual or joint city developments involving improvements or changes to the City’s infrastructure or public facilities such as water, sewer, and solid waste facilities, [to sign development agreements]¹ (emphasis added). They do not have a fully executed Business Development Agreement on file outlining terms, financial obligations and agreed upon deliverables.

Response to Finding F6: The City disagrees with the Finding. The Finding erroneously assumes that the City may *require* property owners/developers to enter into development agreements (emphasis added). The City incorporates its response to Recommendation # 7 as if fully set forth herein.

RESPONSE TO RECOMMENDATIONS

- R1. The Grand Jury recommends that the City of Red Bluff employs [sic] a full-time Community Development Director that actively pursues outside funding for community revitalization from local, state, and federal funding sources by July 1, 2020.

¹ There appears to be language omitted from the first sentence of Finding #6. The second sentence of that Finding states “They do not have a fully executed *Business Development Agreement* on file outlining terms, financial obligations and agreed upon deliverables.” (Emphasis added.) Reading the first sentence of the Finding in context with the second sentence, it appears the first sentence also intended to reference development agreements. The City has inserted the following language at the end of the first sentence of Finding #6 in brackets: “[to sign development agreements].”

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Response to Recommendation R1: The recommendation requires further analysis. The City is now into the 2019-2020 Budget year and this change was not considered in that Budget process. The proposed change to a full-time Community Development Director requires a thoughtful analysis regarding the cost, efficiency, ability to recruit and hire a qualified candidate, etc. This recommendation will be referred to the City's Budget Committee in early 2020 for a thorough evaluation.

- R2. The Grand Jury recommends that the City of Red Bluff incorporate financial incentives tied to "individual positions compensation packages" in order to increase the vested interest in the community development and help to achieve long-term growth opportunities by July 1, 2020.

Response to Recommendation R2: The recommendation requires further analysis. It is not clear what is recommended, but the suggestion appears to promote compensation incentives for City employees who demonstrate an increased "vested interest in the Community development and help to achieve long-term growth opportunities". The recommendation was not considered or evaluated during the budget process for the current budget year (2019/2020) and there are no funds budgeted for this purpose. Another issue is developing an objective measure of an employee's contributions to community development. Attracting new business is often the result of collaboration with several individuals and entities. This recommendation will be referred to the City's Budget Committee in early 2020 for evaluation.

- R3. The Grand Jury recommends that the City of Red Bluff continue to include the Economic Development Element in the new 20-year General Plan by July 1, 2020. Input should come from as many stakeholders as possible, including the DRBBA and RBTCCC in the creation of the goals, policy, and implementation measures.

Response to Recommendation R3: The recommendation has not yet been implemented but will be implemented in the future in conjunction with the City's General Plan update process.

- R4. The Grand Jury recommends that the City Manager present to the Red Bluff City Council an annual progress report update of the City's 20-Year General Plan beginning with the adoption of the new 20-Year General Plan. Progress reports beginning in July 1, 2020.

Response to Recommendation R4: The recommendation has not yet been implemented but will be implemented in the future. Council progress reports will also be made in conjunction with the City's General Plan update process.

- R5. The Grand Jury recommends that the City of Red Bluff determine their available financial resources to be used for infrastructure and public facilities that can support future growth by July 1, 2020.

Response to Recommendation R5: This recommendation has been implemented. The Public Works Department and the Finance Department review financial resources available for infrastructure and public facilities during the annual budget process as well as multiple times during the current budget year. Periodic reports are made to Council.

- R6. The Grand Jury recommends that the City of Red Bluff create specific guidelines for granting financial relief to proposed developments that align with the City's specific growth objectives by July 1, 2020.

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Response to Recommendation R6: The recommendation has been implemented. As noted in the City's response to Finding F5, the Council has previously adopted a "Fee Waiver Request Policy" which sets forth eight (8) Criteria to be considered by the City Council when evaluating a fee waiver request. However, it may be time to update the criteria as the Council may direct. The City Manager will present a draft revised Fee Waiver Policy for the Council to consider within 60 days of this response.

- R7. The Grand Jury recommends that the City of Red Bluff require all developments be under contract that will outline expectations and requirements in order to protect both the City's and Developers' vested interests, by December 31, 2019. (Emphasis added.)

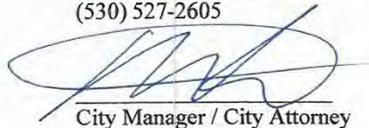
Response to Recommendation R7: The recommendation will not be implemented because it is not warranted or reasonable because the City cannot legally require property owners to sign a development agreement. A development agreement is a mutually agreed contract between a developer or property owner and the City. Once approved by the City and property owner, a development agreement governs the development of a specific portion of land or a project. (GOV C 65866) A development agreement is formed, and may be amended in whole or in part, by mutual consent of the parties, based on terms that are negotiated between the developer and the City. (GOV C 65868; City Code §25.246(A), § 25.251(G)). Thus, a development agreement cannot be required by the City, a property owner cannot be compelled to sign, approve or consent to such an agreement.

Pursuant to the City Code, "Any owner of real property *may request* and apply through the Planning Department to enter into a development agreement." (City Code §25.246(A) emphasis added.) The City is prepared to process applications for development agreements upon request. As required by the City Code, "*The Planning Department shall receive, review, and process all applications for development agreements and prepare recommendations for Planning Commission and City Council consideration for all such applications.*" (City Code §25.246(B) emphasis added.) The City agrees that development agreements can be a useful tool in the process for obtaining/granting land use entitlements. As required by the City Code, the Planning Department processes all requests for development agreements. The City, however, cannot compel a property owner to agree to a development agreement or any specific terms thereof.

Respectfully submitted,



Mayor Amanda Jenkins
ajenkins@cityofredbluff.org
(530) 527-2605



City Manager / City Attorney
Richard Crabtree
rcrabtree@cityofredbluff.org
(530) 527-2605

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COUNTY OF TEHAMA ELECTIONS DEPARTMENT

JENNIFER A. VISE
REGISTRAR OF VOTERS



August 19, 2019

Tehama County Grand Jury 2018/19
PO Box 1061
Red Bluff, CA 96080

The Honorable Laura Woods
Judge of the Superior Court
1740 Walnut Street
Red Bluff, CA 96080

Re: Tehama County Registrar of Voters response to the 2018/19 Grand Jury Final Report

Dear Judge Woods:

I would like to thank the members of the Grand Jury for their dedication and hard work. I thoroughly appreciate their willingness and enthusiasm to view and learn the entire election process from beginning to end. I received and reviewed the 2018/19 Tehama County Grand Jury Report and am happy to respond to Findings 1-5 and Recommendations 1-5.

Findings:

F1-F4. We concur with the Grand Jury's findings.

F5. While we agree that the implementation of the DMV Motor Voter Law has caused delays in voter registration or changes to the voter's record that the voter did not intend, the voter does read and check a box certifying to their ability to comply with voter laws.

Recommendation:

R-1. The Grand Jury recommends that Tehama County Elections pursue voter registration integrity, emphasizing the details of the affidavit during the registration process, by all means necessary and afforded the department. This may include a recommendation to the SOS of California to petition the Election Assistance Commission to alter the Federal Form for voter registration to require documentary proof of citizenship.

Response:

R-1. We currently review all voter affidavits for completeness when a voter is registering over the counter. We also remind the voter they are signing under penalty of perjury

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PO Box 250, Red Bluff, CA 96080

Telephone: (530) 527-8190
Fax: (530) 527-1140

when they complete the affidavit. We have reached out to the Secretary of State to inform them of the recommendation of the Grand Jury to request proof of citizenship on voter affidavits.

Recommendation:

R-2. The Grand Jury recommends that Tehama County, along with the State of California, establish read only access to all other voter registration databases within the United States.

Response:

R-2. While we concur with the recommendation, the only way this is achievable is through the California Statewide Database and the cooperation of all 50 Secretary of States. We do not have the ability to connect to other state's voter registration databases at this time.

Recommendation:

R-4. The Grand Jury recommends that additional safeguards be put in place to prevent ballot harvesting, such as sending postcards or emails when ballots are received.

Response:

R-4. Currently, when we receive a ballot from a Vote-by-Mail voter, the ballot is scanned in and the signature is checked against the voter file. Once we have marked that ballot with a return status, notification is sent to the Secretary of State's voter status lookup page: <https://voterstatus.sos.ca.gov/>. There a voter can see if their ballot has been returned and the return status i.e. good, missing signature, signature mismatch, etc. Unfortunately, most ballots are received within the last 7 days of the election and it is not practicable to spend staff time printing, labeling and stamping thousands of postcards when we need to be scanning in ballots and preparing them for processing.

Recommendation:

R-5. The Grand Jury recommends that Tehama County Elections scrutinize voter registration data received from the SOS, with any changes forcing a notification by post card or email to the voter within 30 days.

Response:

R-5. We compare the information received against the information on file and, based on the effective date of the changes, we either update the voter file or if we have a more current file, we will make no changes. All changes received via the Statewide Database force a postcard notification to the voter. We are required to process all records received from the State that update a voter registration file.

Respectfully submitted,


Jennifer A. Vise
Tehama County Registrar of Voters



ALEX PADILLA | SECRETARY OF STATE | STATE OF CALIFORNIA
ELECTIONS DIVISION

1500 11th Street, 5th Floor, Sacramento, CA 95814 | Tel 916.657.2166 | Fax 916.653.3214 | www.sos.ca.gov

August 27, 2019

The Honorable Laura S. Woods
Judge of the Superior Court, Department Two
1740 Walnut Street
Red Bluff, CA 96080

RE: Tehama County Government Committee – Elections
Report Date: June 27, 2019

Dear Judge Woods:

The Secretary of State hereby responds to the Tehama County Grand Jury report, dated June 27, 2019, as follows:

Secretary of State’s response to Finding F1:

Section 2 of Article II of the California Constitution and California Elections Code section 2101(a) provide that a person entitled to vote must be, amongst other requirements, a citizen of the United States. When filling out an affidavit of registration, the affiant must check a box stating whether or not they are a United States citizen (52 U.S.C. § 21083(b)(4)(B); California Elections Code § 2150(a)(1)). In addition, the affiant must certify, under penalty of perjury, the content of the affidavit of registration as to its truthfulness and correctness. (Elections Code § 2150(b)).

In the event an affiant does not affirmatively check the United States citizenship box on a paper affidavit of registration, the elections official is required to notify the affiant of the deficiency and provide the affiant with an opportunity to cure said deficiency. (52 U.S.C. § 21083(b)(4)(B); Elections Code §2153).

With respect to affidavits of registration via the Secretary of State’s online voter registration website, or registrations sent to the Secretary of State from the Department of Motor Vehicles the affiant is also required to affirmatively check the citizenship box on the affidavit, or they may not proceed with the affidavit of registration. (Elections Code §§ 2196, 2250 *et seq.*) In the event the affiant checks the box stating that they are not a United States citizen, they may not proceed with the remainder of the affidavit of registration.

Secretary of State’s response to Finding F2:

The National Voter Registration Act (NVRA, 52 U.S.C. § 20501, *et seq.*) and Chapter 3 of Division 2 of the Elections Code provide procedures for county elections officials to follow to ensure that the voter rolls are kept current. As part of this process, if a county elections official

and/or the Secretary of State's office receives information that a California voter has moved to another state, county elections officials follow procedures to determine if the voter has in fact moved out of the state, and if so, that voter's registration will be cancelled after the statutorily required time frame has passed.

For your reference, the Secretary of State's office publishes the California NVRA Manual; Chapter 4 of the manual focuses on list maintenance. The manual can be found at <https://www.sos.ca.gov/elections/voter-registration/nvra/laws-standards/nvra-manual/>. Additionally, the Secretary of State's office has created training materials for county elections officials to use for list maintenance procedures. The training materials can be found on the Secretary of State's website at <https://www.sos.ca.gov/elections/voter-registration/nvra/training/resources-county-elections-officials/>.

Secretary of State's response to Finding F3:

The Elections Code does not provide for reimbursement to county elections officials for processing voter registration affidavits. However, the Secretary of State's office does provide the paper voter registration affidavits to each county elections official. (Elections Code § 2161).

In addition, counties are reimbursed for certain postage costs pursuant to Elections Code section 2164, which reads as follows:

- (a) The Secretary of State shall pay all postage for all of the following:
 - (1) Mailing of the voter notification and the address correction service pursuant to Section 2153.
 - (2) Return to the county elections official of the affidavits of registration pursuant to Section 2157.
 - (3) Mailing of blank voter registration cards pursuant to subdivision (c) of Section 2158.
 - (4) Any mailing of blank voter registration cards pursuant to programs adopted under Section 2105.
- (b) All payments made pursuant to this section shall be made directly from funds appropriated to the Secretary of State for this purpose.

Secretary of State's response to Finding F4:

While California Elections Code section 3017(a)(2) allows a vote-by-mail voter to designate another person to return their voted ballot, there are safeguards in place to maintain the integrity of a voted ballot returned by an individual other than the voter. Section 3017(e) provides the following:

- (e) (1) A person designated to return a vote by mail ballot shall not receive any form of compensation based on the number of ballots that the person returns and an individual, group, or organization shall not provide compensation on this basis.

(2) For purposes of this paragraph, "compensation" means any form of monetary payment, goods, services, benefits, promises or offers of employment, or any other form of consideration offered to another person in exchange for returning another voter's vote by mail ballot.

(3) A person in charge of a vote by mail ballot and who knowingly and willingly engages in criminal acts related to that ballot as described in Division 18 (commencing with Section 18000), including, but not limited to, fraud, bribery, intimidation, and tampering with or failing to deliver the ballot in a timely fashion, is subject to the appropriate punishment specified in that division.

In addition, Section 3019 requires the elections official to verify the signature on the vote-by-mail ballot return envelope against the voter's signature(s) contained in the voter's registration record. In the event a returned vote-by-mail ballot is returned without the voter's signature, or the elections official determines that the signature does not in fact match the signature(s) contained in the voter's registration record, the elections official is required to contact the voter and provide an opportunity for the voter to cure the missing or mismatched signature prior to the end of the canvass period. (Elections Code § 3019(c), (e)).

Secretary of State's response to Finding F5:

The Secretary of State is unclear as to this finding. The affidavit of registration that an affiant completes at the Department of Motor Vehicles contains the same fields as a paper registration form. If all required information is not completed or provided, then the affiant will not be registered.

However, there are rebuttable presumptions that are applied to all voter registration affidavits. These are found in Elections Code section 2154, which reads as follows:

In the event that the county elections official receives an affidavit of registration, executed under penalty of perjury, that does not include portions of the information for which space is provided, the county elections official shall apply the following rebuttable presumptions:

(a) If no middle name or initial is shown, it shall be presumed that none exists.

(b) If no party preference is shown, it shall be presumed that the affiant has declined to disclose a party preference. The county elections official shall designate the affiant's party preference as "Unknown" on a roster under Article 5 (commencing with Section 2183) and the affiant shall otherwise be treated as a "No Party Preference" voter.

(c) If no execution date is shown, it shall be presumed that the affidavit was executed on or before the 15th day prior to the election, provided that (1) the affidavit is received by the county elections official on or before the 15th day before the election, or (2) the affidavit is postmarked on or before the 15th day before the election and received by mail by the county elections official.

(d) If the affiant fails to identify his or her state of birth within the United States, it shall be presumed that the affiant was born in a state or territory of the United States if the

birthplace of the affiant is shown as "United States," "U.S.A.," or other recognizable term designating the United States. The affiant's failure to furnish his or her place of birth shall not preclude his or her affidavit of registration from being deemed complete.

Secretary of State's response to Recommendation R2:

The Secretary of State's office does not have the authority or the resources to establish read only access to all voter registration databases within the United States. Additionally, no such nationwide database currently exists. Voter registration information can contain personally identifiable information, so many states would hesitate sharing their lists.

It is noted, however, that there is a non-profit corporation known as Electronic Registration Information Center (ERIC), which has 29 states as members. The California Secretary of State's office has made the determination to not join ERIC because the security of their data is not verified and joining ERIC would be a significant cost to the office.

If you have any questions regarding our responses to the Report, please do not hesitate to contact our office at (916) 657-2166.

Sincerely,



Robbie Anderson
Elections Counsel
California Secretary of State

LEROY M. ANDERSON
Auditor-Controller



KRISTA K. PETERSON
Assistant Auditor-Controller

TEHAMA COUNTY AUDITOR-CONTROLLER

7/12/19

The Honorable Judge Laura S. Woods
Judge of the Superior Court
1740 Walnut Street
Red Bluff, CA 96080

RECEIVED

BY:

Re: 2018-2019 Grand Jury Response to Findings and Recommendation

Honorable Judge Woods:

In regard to the Grand Jury request for a response to F1-R1, F5-R5, F7-R7 & F8-R8 of the Audit and Finance Committee Audit Summary, we offer the following:

F1. The Single Audit is required by law. The Grand Jury reviews it. It was not sent to the Grand Jury in a timely fashion.

R1. Recommends that the Auditor-Controller send a copy of the Single Audit and Financial Statements documents annually by March 1, 2020.

Corrective Action: The Auditor-Controller agrees. This year, the Audit documents were placed in an inter-office mailbox at Administration as instructed. In the future we will mail the documents and make every effort to provide the documents requested by March 1 of each year, or as soon as they are available.

F5. The Schedule of Federal Expenditures at the beginning of the audit contained errors –it was materially incorrect. The Auditor-Controller did not review schedules from departments before turning them over to the auditing firm.

R5. Recommends that the Auditor-Controller give a progress report on this matter.

Corrective Action: The Auditor-Controller is committed to a preliminary review of the Schedule of Federal Expenditures (SEFA) prior to it being submitted to the external auditors for further review in the County-wide audit process. The Auditor Accountant has been tasked with this preliminary review and will work in cooperation with the fiscal staff at relative departments. The Auditor Accountant will help determine expenditure types to insure that only Federal Expenditures are submitted. This will help verify the accuracy of the department's reports. The Auditor-Controller welcomes the next Grand Jury to follow up on the implementation of this corrective action plan.

F7. The budget and budget quarterly reports cannot be reconciled to each other without having the work papers or a schedule from the Auditor-Controller to know how amounts were calculated.

R7. Recommends that the Auditor-Controller produce a schedule showing how budget program numbers have been added together for the quarterly reports to the Board of Supervisors by August 1, 2019.

Corrective Action: To this point, the Auditor-Controller must respectfully disagree. There appears to be confusion on the part of the Audit & Finance Committee about the quarterly report. The quarterly financial report that the Auditor-Controller gives to the Board reflects only the activity of the relative operating fund, without the addition of any other program funding. There is nothing 'added together' to create the report. Therefore, there is nothing to put on a 'schedule' and no schedule can be provided.

F8. The budget and financial statements cannot be reconciled to each other since categories and purposes for each are different.

R8. Recommends that the Auditor-Controller and external auditors produce a report reconciling budget reports and financial statements by August 1, 2019.

Corrective Action: The Auditor-Controller agrees with the statement in F8 that "the budget and financial statements cannot be reconciled to each other since the categories and purposes for each are different."

In fact, the accuracy of that statement formulates our response and our position that such a reconciliation is impractical.

The purpose of the budget is to provide a spending plan for various operating funds, along with anticipated revenue estimates. The financial statements, on the other hand, reflect the financial condition of various components of the County. These two functions are practically not related.

As stated again, in the Grand Jury Report on page 47, under the Budget and Financial Statements section, last paragraph, last sentence "For these reasons, it is not possible to reconcile the financial statements to the budget."

Additionally, the finding and recommendation are a little vague. It is not clear what, exactly, the Grand Jury is hoping to have 'reconciled'.

Furthermore, any reconciliation is not within the scope of the current contract with the external auditors. We are open to further discussion on this point with the next Grand Jury.

Thank you to all the Grand Jury members for their service and diligence in investigating and reporting.

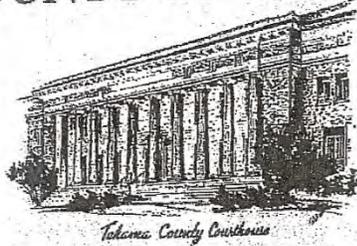
Respectfully,



LeRoy M. Anderson
Tehama County Auditor-Controller

Board of Supervisors
COUNTY OF TEHAMA

*District 1 – Steve Chamblin
District 2 – Candy Carlson
District 3 – Dennis Garton
District 4 – Bob Williams
District 5 – Burt Bundy*



*Williams J. Goodwin
Chief Administrator*

September 24, 2019

Honorable Judge Laura S. Woods
Judge of the Superior Court
1740 Walnut Street
Red Bluff, CA 96080

Re: Response to Grand Jury 2018/2019 Report

The Tehama County Board of Supervisors has received and reviewed the 2018/2019 Grand Jury Report. We thank the members of the Grand Jury for their service to the community by providing a thorough investigation and thoughtful findings and recommendations.

The Grand Jury has requested a response from the Board of Supervisors to recommendations in three areas:

- Tehama County Audit & Finance
- Tehama County Coroner's Department
- Tehama County Office of Emergency Services

Some recommendations required responses from multiple departments. Pursuant to Penal Code 933.05, each department identified for a required response has responded in a timely manner. The Board of Supervisors has reviewed those responses and will refer to them as applicable. They have been attached to this letter for your convenience.

TEHAMA COUNTY AUDIT & FINANCE

Findings

F7 – F8. The Board of Supervisors concur with the Grand Jury's findings.

Recommendation:

R7. The Grand Jury recommends that the Auditor-Controller produce a schedule showing how budget program numbers have been added together for the quarterly reports to the Board of Supervisors by August 1, 2019.

P.O. Box 250 • 727 Oak Street, Red Bluff, CA 96080 • (530) 527-4655 • FAX (530) 527-3764

Response:

- R7. The Board of Supervisors respectfully disagree with the recommendation and agrees with the response of the Auditor-Controller. It is the Board's understanding of the quarterly financial report that the Auditor-Controller gives to the Board only reflects the activity of the relative operating fund, without the addition of any other program funding at a point in time. There is nothing 'added together' to create the report. Therefore, there is nothing to put on a 'schedule' and no schedule can be provided.

Recommendation:

- R8. The Grand Jury recommends that the Auditor-Controller and external auditors produce a report reconciling budget reports and financial statements by August 1, 2019.

Response:

- R8. The Board of Supervisors agree with the statement in F8 that "the budget and financial statements cannot be reconciled to each other since categories and purposes are different" and concurs with the response of the Auditor-Controller. Budget and financial statements cannot be reconciled due to the categories and purposes for each are different. County funds are not received in a consistent manner during the year which further supports the position that reconciliation is impractical. The budget provides a spending plan for the various operating funds along with anticipated revenue estimates. The financial statements reflect the financial condition of the various County components.

TEHAMA COUNTY CORONER'S DEPARTMENT

Findings

- F1. The Board of Supervisors disagree with the finding and concurs with the response provided by the Sheriff's Department.
- F2 – F4. The Board of Supervisors concur with the findings and the clarifying responses provided by the Sheriff's Department.
- F5. The Board of Supervisors concur with the Grand Jury's finding.
- F6. The Board of Supervisors concur with the finding and the clarifying response provided by the Sheriff's Department.
- F7. The Board of Supervisors disagree with the finding and concurs with the response provided by the Sheriff's Department.

Recommendation:

- R2. The Grand Jury recommends that the Board of Supervisors provide in the Coroner's budget funds for a sufficient supply of body bags to be in stock and to be replenished on a Periodic Automatic Replenishment (PAR) level inventory system by January 1, 2020.

Response:

- R2. The Board of Supervisors concur with the recommendation. It is the current practice to maintain and store 20 body bags. The body bags are utilized at the discretion of the deputy coroner. Although there may not be a Periodic Automatic Replenishment level

inventory system in place, the department restocks and restores body bags and equipment on an as needed and ongoing basis.

Recommendation:

R3. The Grand Jury recommends that the Board of Supervisors collaborate with the Coroner in establishing a Coroner's fee(s) schedule as outlined per California Government Code Sections 27471 and 27472 by July 1, 2020.

Response:

R3. The Board of Supervisors concur with the recommendation and is supportive of the steps taken by the Sheriff's Department as outlined in the department response.

Recommendation:

R4. The Grand Jury recommends the Sheriff's Office purchase a rolling weight scale to provide accurate weight assessment of deceased bodies by July 1, 2020.

Response:

R4. The Board of Supervisors concur with the recommendation and is supportive of the steps taken by the Sheriff's Department as outlined in the department response.

Recommendation:

R7. The Grand Jury recommends that the Board of Supervisors review and monitor the procedure manual progress quarterly with a completion date of July 1, 2020.

Response:

R7. The Board of Supervisors respectfully disagrees with the recommendation. We understand the importance of policies, procedures, operation manuals and training manuals. The Board of Supervisors concurs with the clarifying responses to R6 and R7 of the Sheriff's Department and is supportive in the steps they are taking.

TEHAMA COUNTY OFFICE OF EMERGENCY SERVICES

Findings

F1. The Board of Supervisors is unable to verify the Grand Jury finding. The Board of Supervisors would like to clarify that the Office of Emergency Services (O.E.S.) budget unit is comprised of County General Fund dollars and grant funding. Some of the County General Fund match dollars are included in contributions to the Sheriff's Department salaries and benefits budget. The Board recognizes that allocating this match directly to O.E.S. in the future will provide greater transparency. Refer to R1 for further information.

Recommendation:

R1. The Grand Jury recommends that the Board of Supervisors approve a budget increase for the 2020/2021 fiscal year.

Response:

R1. The Board of Supervisors appreciates the Grand Jury review of the Tehama County O.E.S. expenditures. Through our investigation it has been determined that a clear and complete accounting of County General Fund match and O.E.S. grant funding is

needed. Current budgeting and accounting has been administered by the Sheriff's Department fiscal staff. The County is committed to auditing expenditures over the last three fiscal years and adjusting our current accounting practices in order to make this program funding more transparent.

Recommendation:

R2. The Grand Jury recommends the Sheriff's Department Provide the funding to purchase a secure storage area for O.E.S. equipment by the end of the 2020 fiscal year.

Response:

R2. The Board of Supervisors is pleased to inform the Grand Jury that this has been accomplished as described in the Sheriff's Department response. As of July 15, 2019 a 5,130 square foot warehouse was obtained at no cost via a memorandum of understanding with the Tehama County Transit Agency Board.

Recommendation:

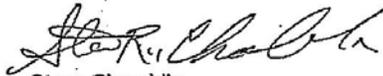
R4. The Grand Jury recommends that O.E.S. establish a plan to store three days' worth of supplies for County emergencies by the end of 2020 fiscal year.

Response:

R4. The Board of Supervisors concur with the recommendation. The Sheriff's Department currently has supplies stored to allow their staff to shelter in place for at least three days in case of an emergency. They also have a goal to supply all governmental buildings within the County to have the same.

In closing, the Board of Supervisors have reviewed all of the responses and is committed to work with staff to meet their goals. Again, the Board of Supervisors would like to express its appreciation to the members of the 2018/2019 Grand Jury and offer our recognition of the extraordinary commitment required to serve as a member of the Grand Jury.

Sincerely,



Steve Chamblin
Board Chairman

Attachments



**COUNTY OF TEHAMA
DEPARTMENT OF PUBLIC WORKS**

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Road Commissioner
Surveyor
Engineer
Public Transit
Flood Control & Water
Conservation District
Sanitation District No. 1

August 14, 2019

RECEIVED

The Honorable Judge Laura S. Woods
Judge of the Superior Court
1740 Walnut Street
Red Bluff, CA 96080

BY:

Subject: 2019-2019 Grand Jury Response

Honorable Judge Woods:

The Department of Public Works is pleased to provide response to the 2018-2019 Grand Jury Report which the Department received on July 2, 2019.

FINDINGS

F2. 2017-2018 Audit – Material Weakness 001 – Highway Planning & Construction: Did not provide accurate information to include on the SEFA that was provided at the beginning of the audit.

The Department partially agrees with the Finding. The original SEFA submitted contained only federally funded expenditures. Accounting staff prepares a spreadsheet on projects that benefit from federal funding showing the total expenditures, the amount of federal expenditures, and the federal percentage for each project which varies depending on project type. It is from this report the SEFA is prepared.

Staff has been aware of the frustration expressed by Smith & Newell, C.P.A. auditors performing the County-wide Single Audit as it pertains to the Schedule of Expenditures of Federal Awards by Department, however, in a review of recent Single Audits it had not been expressed as a Material Weakness until the 2017/18 fiscal year. The frustration stems from the Caltrans invoices supplied (which reflect total federal and/or state expenditures) as supporting documents, however, there has always been invoices from the previous year for which payment was received in the audit year, as well as year-end expenditures that have not yet been invoiced. This will be remedied by providing only invoices for the audit year along with a list detailing revenues that are "Still Due From" the federal government.

*any outstanding state revenue will also be reported on the appropriate form.

F4. 2017-2018 Audit – Material Weakness 002 – Infrastructure: The support for the infrastructure of the County and construction in progress related to infrastructure was not available.

The Department partially agrees with this finding. There are two items related to this topic. 1) Historically, the infrastructure condition was tracked via Carte Graph software but did not assign dollar values. This was accomplished by an admittedly outdated and tedious manual procedure. The Road Department has acquired the Street Saver program that can marry these two factors and has been updated with specifics pertaining to County of Tehama roads and conditions. However, that task was assigned to an extra-help engineering technician who ran out of hours and was not selected for permanent employment in a recent recruitment. Additionally, the engineering section is currently understaffed so we are unsure when the program can be maintained, much less loaded with current values. 2) Road and bridge construction project improvement costs have, historically, been reported at the conclusion of the project and only those projects were included on the report and there were no questions on our submittals prior to fiscal year 2017/2018. However, as a result of this finding, the County Auditor's Office has recommended adding a column titled Prior Year Activity/Construction In Progress which will be instituted in the 2018/2019 GASB 34 Infrastructure reports.

F6. Corrective Action Plans were written by the departments identified in the findings. The action plan for Public Works for Material Weakness 2018-001 did not address the Material Weakness of incorrect information on the initial schedule for the SEFA.

The Department agrees with this finding.

RECOMMENDATIONS

R2. It is recommended the Public Works give a progress report on this matter in their response to the Grand Jury on Material Weakness 2018-001. It is requested that the next Grand Jury follow up after June 30, 2019 to see that the Corrective Action Plan submitted by Public Works for Material Weakness 2018-001 has been implemented.

The Department agrees with this recommendation. Staff is working towards accomplishing this task.

R4. It is recommended the Public Works give a progress report on this matter in their response to the Grand Jury on Material Weakness 2018-02. It is requested that the next Grand Jury follow up after June 30, 2019 with Public Works to see what progress has been made for correcting Material Weakness 2018-002 as well as the Qualified Opinion on the financial statements.

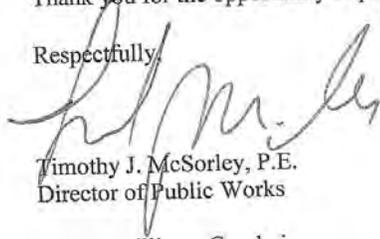
The Department agrees with this recommendation. Staff is working towards accomplishing this task.

R6. It is recommended that by August 1, 2019, the Public Works amend their Corrective Action Plan for Material Weakness 2018-001 to address the weakness.

The Department agrees with this finding. However, the Grand Jury Report was not received until July 2 giving us 20 days to complete this work. Given our staffing shortages and high-profile projects, we were unable to meet the August 1, 2019 timeframe. Staff is working towards accomplishing the task.

Thank you for the opportunity to provide this information.

Respectfully,



Timothy J. McSorley, P.E.
Director of Public Works

Cc: Williams Goodwin
Chief Administrator
Tehama County



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July 29, 2019

RECEIVED
JUL 29 2019

BY:

The Honorable Laura S. Woods
Judge of the Superior Court
Department Two
1740 Walnut Street
Red Bluff, CA 96080

SUBJECT: Response to Tehama County Grand Jury
Audit & Finance Committee
Report Date: June 27, 2019

Dear Judge Woods:

We have received and reviewed the Final Report of the 2018/19 Grand Jury's Audit & Finance Committee. This letter serves as our invited response to the committee's Findings and Recommendations regarding Material Weakness 2018-001 found in the County's 2017/18 audit.

Regarding Findings F3, we agree in part, in that we agree there was confusion around the information provided; however, we do not agree that the information was inaccurate. The reason for this is that for fiscal year 2017/18, our agency reported consistent with prior years. As a result of the County's audit, we understand that reporting different from prior years is required. Additionally, through follow-up communication, it was ascertained that estimated vs final ratios (as described below) may be involved.

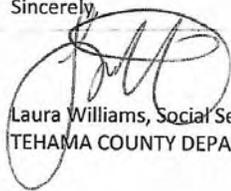
In response to Recommendations R3, regarding progress on this matter, following the 2017/18 audit, staff communicated with the County Auditor's Office to clarify reporting and subsequently change the way that we report federal expenditures. Fiscal year closing and reporting for 2018/19 is in process. The County Auditor's Office has provided written instructions, and all year end reporting is due to the County Auditor's Office by August 5, 2019. Field work by the outside, independent auditor is scheduled for August 14-16, 2019. As of this writing, fiscal staff is working to complete the reporting, and will communicate with the Auditor's Office to ensure transparent and accurate reporting, and to clarify any questions as they arise.

Specific to CalWORKs assistance expenditures, fiscal staff report amounts using CA-800 assistance claims. As each fiscal year ends, the California Department of Social Services issues the "Estimated Sharing Ratios..." for the year ending. This provides the Federal, State and County percentage share of the expenditures, and is received in June or July. In December the "Final Sharing Ratios..." for that fiscal year are received. Potentially in these few months, the federal share can change.

The Honorable Laura S. Woods
Judge of the Superior Court
July 29, 2019
Page 2 of 2

As fiscal staff work with the County Auditor's Office and the independent auditor in the coming months, staff will be watchful that all parties are considering the same sharing ratios – whether estimate or final – to help reduce misunderstandings and errors. As updates and changes are needed, we are receptive to instructions and input from the auditors.

Sincerely,



Laura Williams, Social Services Director
TEHAMA COUNTY DEPARTMENT OF SOCIAL SERVICES

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Cc: Tehama County Counsel



TEHAMA COUNTY SHERIFF'S OFFICE

Dave Hencratt, Sheriff-Coroner

Mailing Address: P.O. Box 729, Red Bluff, CA 96080

Main Office: 22840 Antelope Blvd., Red Bluff, CA 96080
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July 11, 2018

Tehama County Grand Jury 2018-2019
P.O. Box 1061
Red Bluff, CA 96080

The Honorable Laura S. Woods
Judge of the Superior Court
1740 Walnut Street
Red Bluff, CA 96080

Re: Tehama County Sheriff's response to 2018-2019 final report

Dear Honorable Judge Woods:

As always, let me start by thanking the members of the Grand Jury for their hard work and dedication this past year; I have received and thoroughly reviewed the 2018-2019 Tehama County Grand Jury Final Report. I am pleased to respond to the following items as requested by the Grand Jury.

Tehama County Coroner's Department:

F-1. The two vans currently in service have been used for a number of years. As with our entire fleet, we conduct regular maintenance on all our vehicles to keep them operable and in good working condition. Just because a vehicle is old, does not mean it is not functional or safe to drive.

F-2. We agree with the Grand Jury, The new Coroner's vehicle went into service on July 10, 2019.

F-3. We agree with the Grand Jury's assessment. It is not practical to utilize a body bag for every deceased person. We have an obligation to operate within the Coroner's Budget.

F-4. We agree with the Grand Jury. Please refer to **R-3** for additional information.

F-5. We agree with the Grand Jury. There is no body weight scale within our morgue.

F-6. We agree with the Grand Jury. There is no portable fingerprint scanner in the morgue. Refer to **R-5** for further information.

F-7. We disagree with the Grand Jury. We have policies and procedures in place. Please refer to **R-6** for additional information.

Serving Our Community with P.R.I.D.E.
Professionalism, Respect, Integrity, Dedication, Equality

R-1. We disagree with the Grand Jury, we are confident both vehicles comply with state law.

R-2. We agree with the Grand Jury's recommendation to increase the Coroners' budget. We currently maintain and store 20 body bags, Body bags are utilized at the discretion of the deputy coroner on a case by case assessment. We already replenish equipment as needed on an ongoing basis.

R-3. We agree with the Grand Jury's recommendation to establishing a Coroner's fee schedule. This process is being initiated and will continue through until we are able to adopt the fee schedule and policies pertaining to it.

R-4. We agree with the Grand Jury's recommendation and are investigating funding sources to locate and find a body weight scale as an addition to equipment in our morgue. We are limited to operate within our budget.

R-5. We agree that a portable fingerprint identification scanner would help in the identification process. However, the deputy coroners are trained and have procedures in place by which they can use to identify deceased bodies. The lack of a portable fingerprint scanner has not affected our ability to identify deceased persons using a variety of investigative methods. There are no current cases where a fingerprint scanner would make a difference. However, due to changes made by the Department of Justice that limit how fingerprints are submitted, we are seeking to fund two fingerprint scanners that would be beneficial to the operation of the Sheriff's office.

R-6. We disagree with the Grand Jury. Deputy Coroners are sent to and must pass an 80 hour course in "Basic Death Investigation" administered by the California Coroner Training Center. This is where they receive most of their training. We have Death Investigation Policy #360 in place. Additionally, we have "The Tehama County Sheriff's Office, Coroner's Division" policy and procedures which have been in place since 2007. We are in the process of adopting an in house training manual which will serve the deputy coroners better.

R-7. We disagree with the Grand Jury. Training and policies are adopted by the Sheriff and administered through the Office of the Sheriff. Although we confer with the county on most policy and procedures adopted by the Sheriff, it is not required by law. This would only burden the Board of Supervisors with an unnecessary process.

Office of Emergency Services:

F-1. The Sheriff agrees with the Grand Jury in that the Sheriff's budget has been significantly reduced impacting all areas of service provided to the people of the county.

F-2. We disagree with the Grand Jury. The parking area utilized around our main office is secured by a border fence and a surveillance system. This facility has been provided to us by the county since 2009.

F-3. We agree with the Grand Jury. Equipment and vehicles stored at the sheriff's parking area are exposed to the weather. This has forced us to provide maintenance to the equipment and vehicles over and beyond what might be necessary if it were stored indoors.

F-4. We disagree with the Grand Jury. To clarify, we have supplies stored at our main office designed to allow our employees to shelter in place for at least three days in case of an emergency. We have a goal to supply all

governmental buildings within the county to have the same.

F-5. We agree with the Grand Jury's assessment of this item. To clarify, this is a dollar for dollar match.

R-1. We agree with the Grand Jury and suggest the Grand Jury conduct a budget analysis of the County's budget and revenue projections to see if it is capable of increasing the Sheriff's OES budget.

R-2. As of July 01, 2019, we have obtained a 5130 square foot warehouse 57' X 90' with a no cost MOU to store vehicles and equipment. We will have to make some minor structural modifications to make the building more functional. The project is awaiting approval by the Board of Supervisors.

R-3. The Tehama County Sheriff's Office has a continuous system in place to research and apply for applicable grants that may be offered. We are diligent in seeking these types of funding, keeping in mind, a lot of grants come with restrictions and only awarded if funds are matched in some way. Please refer to our **R-2** response.

I would like thank the Grand Jury for their service. We continue our dedication to meeting the needs of the community and the Office of the Sheriff/Coroner.

Sincerely,



Dave Hencratt
Sheriff/ Coroner



GRAND JURY

Grand Juries are impaneled in every county in California. Article I, §23 of the California Constitution states: "a grand jury shall be drawn and summoned at least once a year in each county." Depending on a county's population, a specified number of citizens ranging from 11 to 23 in each of California's 58 counties are empowered to investigate and report on various activities of county and city government. The rules governing the makeup, organization, powers and duties of grand juries in California are found in the California Penal Code §888-939. Recent changes in the Penal Code (§904.6, 1991) permit any county to have an additional grand jury at the discretion of the presiding judge of the superior court.

Qualifications for grand jurors are outlined in Penal Code §893. This section requires the prospective grand juror be at least 18 years old, in possession of their natural faculties and have sufficient knowledge of the English language. In Tehama County, each grand jury begins its term July 1 and ends its service June 30 of the following year.

HOW THE GRAND JURY IS ORGANIZED

The Foreperson is appointed by the Court at the empanelment; the Foreperson facilitates the activities of the Grand Jury. Each Grand Jury decides its own meeting schedule. It meets as a full body and in committees, where the bulk of the work occurs. Each juror is asked to be on two to three committees, and meetings usually occur at least once a month. In addition, jurors meet with county and city officials, and conduct independent reviews on matters of interest or concern. Each committee reports to the full Grand Jury.

Conclusions are reached after study and discussion of the issues and may appear as part of the Grand Jury's final report. To access current Grand Jury Information and Grand Jury Report, please see: [Tehama County's website](#).

THE BENEFITS OF BEING A GRAND JUROR

The benefits of being a grand juror are many and individual. There is the satisfaction and pride of doing an important job; there is the experience of being a member of a respected panel, which has the unique authority to see local government workings not available to the regular citizen. Also, it provides an opportunity to make a difference in your community.

CITIZEN COMPLAINTS

The Grand Jury receives complaints regarding all levels of local government from allegations of misconduct by public officials or employees to inefficiencies in local government. Any citizen may submit a complaint by either completing a Grand Jury Complaint Form or by writing a letter to the Grand Jury. Complaints are treated as confidential. The Tehama County Grand Jury Mailing Address is: P. O. Box 1061, Red Bluff, CA 96080.

How to File a Complaint

The Tehama County Grand Jury Complaint Form can be obtained in a variety of ways:

- Via this website - click on the attached link [Grand Jury Complaint Form](#)
- Via email request at: grandjury@tehamacourt.ca.gov
- By calling (530) 527-3946 and leaving your name and address for a form to be mailed to you, or a form can be picked up at the Courthouse upon request.

ABOUT THE GRAND JURY

The Grand Jury is comprised of 19 members of the community. It is impaneled annually and its term of service is one year. The Grand Jury has a separate and different function than that of a jury and does not hear cases in a courtroom. Instead, jurors review and investigate local governmental activities within Tehama County. The Grand Jury examines county and city governments, schools and special districts to ensure that its duties are lawfully being carried out.

The Grand Jury is authorized by law to:

- Inquire into the condition and management of public prisons within the county.

- Investigate and report on the operations, accounts and records of county officers, departments and their functions.
- Inquire into allegations of willful or corrupt misconduct of public officials.
- Submit a final report of its findings and recommendations to the Presiding Judge of the Superior Court.

To be considered for nomination, you must meet the following legal requirements:

- Be a U.S. citizen.
- Be at least 18 years old.
- Be a resident of Tehama County for at least one year immediately prior to the beginning of your service.
- Possess intelligence, sound judgment, and good character.
- Have sufficient knowledge of the English language to communicate both orally and in writing.

Desirable Attributes:

- Good health
- Open-mindedness
- Knowledge of and interest in local government and community affairs.
- Skill in working productively with others in a group setting where respect and patience are essential
- Skill and experience in fact finding, investigative techniques, and report writing.

You CANNOT BE considered for selection if any of the following is true:

- You are serving as a trial juror in any court in the State of California.
- You have served as a Grand Juror in any California court within the previous year.
- You have been convicted of malfeasance in office, or any other high crime.
- You are serving as an elected public officer.

SOLICITATION/SELECTION PROCESS

In April each year, questionnaires are mailed to randomly selected individuals throughout the County. Names and addresses are obtained from the Department of Motor Vehicles and Voter Registration and Elections. In June, a random drawing of qualified candidates is held in open court and a new Grand Jury is impaneled to begin its year of service on or about July 1.

SOURCE: Superior Court of California - County of Tehama - Grand Jury

SUPERIOR