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THE BOARD OF SUPERVISORS OF MARIN COUNTY

September 11, 2007

Honorable M. Lynn Duryee
Presiding Judge
Marin County Superior Court
3501 Civic Center Drive
San Rafael, CA 94903

Dear Judge Duryee:

Forwarded herewith is the Marin County Board of Supervisors' response (incorporating those for the Director of Health and Human Services) to the 2006-2007 Grand Jury Report "*The Marin County Treasurer's Office.*"

The Board of Supervisors' response addresses all Findings and Recommendations for which a response was requested from the Board of Supervisors and the Director of Health and Human Services.

Respectfully submitted,

Steve Kinsey
President, Board of Supervisors

cc: Civil Grand Jury

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RESPONSE TO GRAND JURY REPORT FORM

Report Title: The Marin County Treasurer's Office
Report Date: June 22, 2007
Response by: Marin County Board of Supervisors
Marin County Administrator

FINDINGS

- We agree with the findings numbered: 2,3,5,6,7
- We disagree wholly or partially with the findings numbered: _____

RECOMMENDATIONS

- Recommendations numbered have been implemented.
(Attach a summary describing the implemented actions.)
- Recommendations numbered 1, 2, 3 have not yet been implemented, but will be implemented in the future.
(Attach a timeframe for the implementation.)
- Recommendations numbered 5 require further analysis.
(Attach 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 director 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.)
- Recommendations numbered 4 will not be implemented because they are not warranted or are not reasonable.
(Attach an explanation.)

Date: September 11, 2007

Signed: _____

Number of pages attached 3

Marin County Board of Supervisors
Response to Findings and Recommendations from Grand Jury Report
"The Marin County Treasurer's Office" – June 22, 2007

FINDINGS

- F2. The new MERIT accounting system, as currently configured, does not fully support the Treasurer's arrangement with its banks to prevent fraudulent check cashing. This requires maintaining a separate system for this purpose. MERIT is also deficient in its ability to support daily reconciling of checks issued.**

Response: Agree
 (On behalf of the County Administrator)

Ultimately, our goal would be that the Treasurer's Office could use the MERIT system for all his cash management needs. We believe that his concerns can be addressed over the next fiscal year to eliminate the need to operate two separate systems.

- F3. There are not adequate policies or procedures for the timely and acceptably documented transfer of delinquent balances to Central Collections. Policies are also inadequate to assure timely billing by County departments.**

Response: Agree
 (On behalf of the County Administrator)

The Administrator's Office is available to work with the Treasurer's Office to identify any assistance from departments necessary to improve the County's policies and procedures concerning collection procedures.

- F5. Marin is unusual in having the Registrar of Voters report to the Treasurer, an elected official. Practically no other county in California has such an arrangement.**

Response: Agree
 (On behalf of the Board of Supervisors)

- F6. Departments within the Treasurer's Office that have regular public contact are scattered throughout the building, making public access difficult.**

Response: Agree
 (On behalf of the County Administrator)

Given the overcrowding of the Civic Center, the County has attempted to make the best space allocations possible to meet the public's needs. Although all the program units are not co-located in one space, separate business units such as Elections or Central Collections are located in contiguous space.

F7. Additional storage and work space is needed throughout the Treasurer's Office.

Response: Agree
(On behalf of the County Administrator)

Given that space is very limited at the Civic Center, many departments are experiencing overcrowding. The County Administrator is available to address any outstanding department space issues within the context of the County's fiscal and logistical constraints.

RECOMMENDATIONS

The 2006-2007 Marin County Civil Grand Jury recommends that the County take the following action:

- R1. The Treasurer and the Auditor-Controller collaborate to make revisions to the MERIT system so that Treasury can continue to prevent fraudulent check cashing and allow for daily reconciliation of County funds.**

Response: Agree
(On behalf of the County Administrator)

The MERIT staff is presently working with the Treasurer and Auditor-Controller to reconfigure the MERIT system to address the daily reconciliation of County funds to prevent fraudulent check cashing. It is a high priority on the MERIT work program.

- R2. The County Administrator, the Treasurer and Auditor-Controller establish written countywide policies and procedures for surrendering delinquent balances to central collections.**

Response: Agree
(On behalf of the County Administrator)

All three offices will collaborate on the development of collection policies and procedures for delinquent balances due the County. Special consideration will need to be made for departments with unique collections rules and regulations. Such a policy should be drafted within six months.

- R3. The Treasurer and the Auditor-Controller establish written policies and procedures within the Collections Department to handle the increased flow of delinquent accounts.**

Response: Agree
(On behalf of the County Administrator)

Similar to R3 above, the County Administrator's office will work with the offices of the Treasurer and Auditor- Controller in developing written policies and procedures to handle delinquent accounts. Such a policy would be drafted within six months.

R4. The Board of Supervisors takes the necessary steps to make the Registrar of Voters an appointee of the Board with a freestanding department.

Response: Disagree
(On behalf of the Board of Supervisors)

While the Board is willing to consider the policy option of having Elections as a freestanding department, the goal of the discussion would be to ensure that elections are properly managed and executed. As currently structured, we believe that elections are being handled in a professional and effective manner.

R5. The County Administrator, with input from the Treasurer, rearranges the Treasurer's offices to provide easier public access and more efficient space for staff and storage.

Response: Partially Disagree
(On behalf of the County Administrator)

The desirability of centralizing like services is not uncommon within the Civic Center. However, office space is at a premium in the Civic Center. While it may be desirable to centralize the Treasurer's services, several additional County departments face similar or more severe space problems. Balancing these competing interests will be considered based on available resources and countywide interests.