

September 24, 2013

Rich Treadgold, Foreperson  
Marin County Grand Jury  
3501 Civic Center Drive, #275  
San Rafael, CA 94903

The Honorable Judge James Ritchie  
Marin County Superior Court  
P.O. Box 4988  
San Rafael, CA 94913-4988

Dear Judge Ritchie and Foreperson Treadgold:

Thank you for inviting me to respond to the Marin Grand Jury report. Thank you for your dedicated hard work in exploring the issues of the College of Marin Foundation in your report labeled "College of Marin Foundation: What's Now? What's Next?" that was publicly released on June 20, 2013.

The Marin County Grand Jury has a rock solid reputation in Marin County. The fact that a reputable and thoughtful group prioritized this topic for study will no doubt serve as a catalyst for serious and thoughtful future problem solving by the Marin Community College District and the College of Marin Board of Trustees.

The Marin Community College District's official response has been submitted. This letter shall serve as my non-required response to the report in my capacity as a member of the College of Marin Board of Trustees. Also, I served as an ex-officio board member to the College of Marin Foundation during my College of Marin Board Presidency from 2005-2006 and 2010-2011. It is not my intent to go line by line and discuss each recommendation, the College has already done this. I merely want to point out a few items from my perspective that will help add to the public and private record about the College of Marin Foundation, which may help guide us in future problem solution, and ensure that this never happens again.

The Marin Grand Jury report may have reached different conclusions and assessments if they reviewed more than just the last two years of financial statements. My interpretation from the "Approach" section of the report is that only the last two years of audit reviews were considered. I also know from personal experience, that detailed financials were not kept in years past, so it is possible that the Grand Jury did not review past financials because they did not exist. However, the College of Marin is required to file Form 990 with the IRS every year that does have some financial data, although limited.

Over the years, the College of Marin Foundation did grow from a small non-profit to one with millions of dollars under management. The Foundation failed at implementing the professional policies and procedures necessary for a non-profit with significant assets under management. Strengthening the accountability and monitoring of financial matters would have assured meeting legal and high standards of proper financial management which should have been in place. This area must be an area of focus and the direction the Marin Community College District for future implementation.

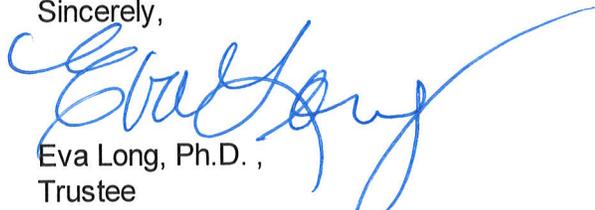
The College of Marin Foundation Board Members that served in the last few years and resigned after not seeing the College of Marin as a good faith partner attempted to bring the Foundation into fiscal solvency that had been in the making for many years, and also setting goals of enhancing donor programs and endowments. Yet, the articles in the Marin Independent Journal portrayed the current resigned Board Members of the College of Marin Foundation as the problem, when in fact they recognized the need to be accountable in managing the Foundation funds, and enable some changes in direction of the Foundation's intent toward more services to students and involving the community which was a positive step, but clearly it could not happen overnight.

Moving forward, as a Trustee, I look forward to considering all options and alternatives on how Marin Community College District (1) Restores donor confidence (2) Establishes a new fundraising infrastructure and organization (3) Ensures that organizational systems and structures are put in place whereby transparency is valued and students are the main benefactors of the philanthropic dollars generated by the College of Marin.

Needless to say, it was so disappointing to observe the College of Marin Foundation languishing. I am saddened that such a strong institution as the College of Marin Foundation which represents many of the Founding people of the College community with their commitment to supporting and helping students through scholarships and student aid were self-evident in sustaining, surviving for 50 years. The fact that the Grand Jury weighed in on this report will help ensure that the College can restore the Foundation back to good health.

I appreciate the opportunity to respond to your thoughtful and comprehensive report. Thank you for the depth of study, commitment, and work.

Sincerely,



Eva Long, Ph.D. ,  
Trustee  
Marin Community College District