

OFFICE OF THE  
COUNTY ADMINISTRATOR

Matthew H. Hymel  
COUNTY ADMINISTRATOR

September 10, 2019

Daniel Eilerman  
ASSISTANT COUNTY  
ADMINISTRATOR

Marin County Board of Supervisors  
3501 Civic Center Drive  
San Rafael, California 94903

Angela Nicholson  
ASSISTANT COUNTY  
ADMINISTRATOR



**SUBJECT:** Response to 2018-2019 Grand Jury Report "Special Districts  
Transparency Update" (Report Dated June 13, 2019)

Dear Board Members:

Marin County Civic Center  
3501 Civic Center Drive  
Suite 325  
San Rafael, CA 94903  
415 473 6358 T  
415 473 4104 F  
CRS Dial 711  
[www.marincounty.org/cao](http://www.marincounty.org/cao)

**RECOMMENDATION:** Concur in and adopt the attached proposed response to the  
FY 2018-2019 Marin County Civil Grand Jury Report regarding Special Districts and  
within Marin County and authorize the Board President to forward the response to  
the Presiding Judge of the Marin County Superior Court.

**SUMMARY:** The 2018-2019 Civil Grand Jury Report published a report entitled  
"Special Districts Transparency Update" (Report Dated June 13, 2019). The report  
included a request for response from your Board to R1, R2 and R3, as well as a  
response from the County Clerk.

Attached for your consideration, in accordance with §933 of the California Penal  
Code, is a proposed response. A copy of the Grand Jury report is also attached for  
your information. The County Clerk responded separately to the Grand Jury.

**FISCAL IMPACT:** None.

**ALTERNATIVE:** The Board may amend any suggested response.

**REVIEWED BY:**

- County Counsel       N/A
- Human Resources       N/A
- Dept. of Finance       N/A

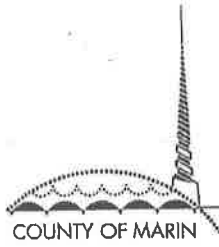
Respectfully submitted,

Daniel Eilerman  
Assistant County Administrator

Reviewed by,

Matthew H. Hymel  
County Administrator

Attachments: Response; Transmittal Memo; Grand Jury Report



# BOARD OF SUPERVISORS

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Kathrin Sears  
3<sup>RD</sup> DISTRICT

VICE PRESIDENT  
Katie Rice  
2<sup>ND</sup> DISTRICT

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5<sup>TH</sup> DISTRICT

Matthew H. Hymel  
COUNTY ADMINISTRATOR  
CLERK OF THE BOARD

Diane Patterson  
ASSISTANT CLERK OF THE BOARD

Marin County Civic Center  
3501 Civic Center Drive  
Suite 329  
San Rafael, CA 94903  
415 473 7331 T  
415 473 3645 F  
415 473 6172 TTY

September 10, 2019

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

Dear Judge Haakenson:

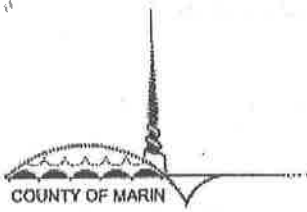
The Marin County Board of Supervisors' response to the FY 2018-2019 Civil Grand Jury Report "Special Districts Transparency Update" (Report dated June 13, 2019) is attached.

The attached document responds to the response requests made of the Marin County Board of Supervisors.

Respectfully submitted,

  
Kathrin Sears  
President, Board of Supervisors

CC: Marin County Civil Grand Jury



## RESPONSE TO GRAND JURY REPORT FINDINGS AND RECOMMENDATIONS

**REPORT TITLE:** "Special Districts Transparency Update"  
**REPORT DATE:** June 13, 2019  
**RESPONSE BY:** County of Marin Board of Supervisors

### GRAND JURY FINDINGS

- We disagree wholly or partially with the finding(s) numbered: **F1-F3**.

### GRAND JURY RECOMMENDATIONS

- Recommendation **R1** has been implemented.
- Recommendations **R2-R3** will not be implemented because they are not warranted or reasonable.

Date: 9/10/19

Signed: Kate Sears  
President, Board of Supervisors



County of Marin Response to Grand Jury Report Findings and Recommendations  
"Special Districts Transparency Update"  
(June 13, 2019)

## RESPONSE TO GRAND JURY FINDINGS

**F1. A complete list of special districts, JPAs and CSAs in Marin County is not available. Inconsistent partial lists are published by Marin LAFCo, the County Clerk, the County Finance Office, and the California State Controller; therefore, the public is unable to find critical information from one source.**

**Response: Disagree.**

The State Auditor Controller maintains a comprehensive open data website listing the approximately 5,000 independent and dependent special districts and JPAs throughout the state and provides breakout information on the agencies at <https://bythenumbers.sco.ca.gov/>.

In 2016 we agreed that a single source of information was easier for residents to review and understand. To that end, in addition to the State Auditor Controller's website, the Marin County Department of Finance created and continues to maintain:

- A comprehensive online listing with summary information regarding special districts under the Board of Supervisors, and a link to the Marin County Special Districts' Budget for financial information: <https://www.marincounty.org/depts/df/special-districts>;
- A Marin County special district contact information link via the same site: <https://www.marincounty.org/sdistrictcontact>; and
- A web page with general information for dependent special districts under the Board at: <https://www.marincounty.org/sdistrictinfo>.

Unfortunately, we are not able to dedicate limited staff resources to further creating, maintaining and/or duplicating dynamic information for which the Marin County Board of Supervisors is not financially or legally responsible. School districts, water districts, sanitary and fire districts, and many joint powers agencies, for example, are legally separate and independent entities for which the Board of Supervisors has no authority or responsibility. None of the three examples highlighted by the Grand Jury in its 2019 report (pp. 3-4 of 6, including the Las Gallinas Valley Sanitary District, the Central Marin Sanitation Agency, and the Marin Municipal Water District), falls under the authority of the Board of Supervisors.

Ultimately, the State of California is the single entity to which all organizations are responsible. The State Auditor Controller's website at <https://bythenumbers.sco.ca.gov/> is a comprehensive resource, and requests for further or additional information should be directed where authority is provided, or should be directed specifically to agencies of particular concern.

Nevertheless, we will work to assist the Marin County Local Agency Formation Commission (LAFCo) to explore enhancing its existing online presence regarding special districts and JPA's in Marin County, though it too faces similar challenges.

State Government Code section 56036 defines "District" and "Special District" in a way that limits LAFCo authority to review certain types of districts, such as school districts and most non-taxing agencies. Those agencies are not required to comply with requests for information similar to that which the Civil Grand Jury seeks. LAFCo's role would therefore likely be limited to adding a special district's name and website link to its existing website to help provide a single listing of all agencies within the county. However, agencies would need to inform LAFCo of any information changes since LAFCo's resources and authority are similarly constrained.



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**F2. Without a full list, it is difficult to determine how many special districts exist and how much taxpayer money is expended by them.**

**Response: Disagree.**

With reference to our response to F1, the State Auditor Controller maintains a comprehensive open data website listing the more than 5,000 special districts throughout the state at <https://bythenumbers.sco.ca.gov/>. In addition, the Marin County Department of Finance maintains a comprehensive listing with summary information regarding each special district under the Board of Supervisors, as well as a link to the Marin County Special Districts Budget for financial information. We believe this provides the most straightforward information for our residents regarding special districts, community service areas, flood control zones, permanent road divisions, joint powers agreements/agencies (JPA's), etc. under the Board of Supervisors.

We have thanked prior Grand Juries for their recommendations, and believe we have complied with their requests to improve transparency for entities under the purview of the Board of Supervisors. Nevertheless, as described in our response to F1, we will work to assist Marin LAFCo to explore enhancing its existing online presence regarding special districts and JPA's in Marin County, though it too faces similar challenges.

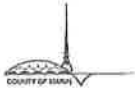
**F3. Information about total board compensation, including salaries, benefits, and allowances, and how it is calculated is not consistently reported and made easily available for comparison among all special districts.**

**Response: Disagree.**

We can only speak to jurisdictions for which the Marin County Board of Supervisors has responsibility; very few County of Marin special districts have any direct staff. The Marin County Open Space District is unique in this respect, for example, and maintains its own substantive online presence with separately noticed budget hearings, annual reports, strategic plans and significant public involvement.

As noted in our response to the 2015-2016 Grand Jury Report, "2015-16 Web Transparency Report Card - Bringing Marin County's Local Governments to Light," we provided a link on the Department of Finance's website to the State Controller's Government Compensation in California website at <http://publicpay.ca.gov> to increase our transparency of public employee pay and benefits. We believe this avoids confusion and what would otherwise be additional administrative expense to maintain duplicative sources for the same information that is already available in Marin County's budget or reported to the state.

The County also provides links to the State Controller's Government Compensation in California website at <http://publicpay.ca.gov> - found in two areas on the Department of Finance's public website (under the "Payroll" Division and its "Pension and OPEB" information web pages).



County of Marin Response to Grand Jury Report Findings and Recommendations  
"Special Districts Transparency Update"  
(June 13, 2019)

## **RESPONSE TO GRAND JURY RECOMMENDATIONS**

The Marin County Civil Grand Jury recommends the following:

**R1. The Marin County Board of Supervisors should create and publish a comprehensive online "digital directory" of all the County of Marin's dependent and independent special districts, CSAs and JPAs, with links to their websites, no later than December 31, 2019.**

**This recommendation has been implemented.**

The State Auditor Controller maintains a comprehensive website listing the more than 5,000 special districts around the state and provides breakout information on the agencies at <https://bythenumbers.sco.ca.gov/>.

With reference to our responses to F1-F3, and consistent with our response to prior Grand Jury reports on this topic, the Department of Finance maintains a comprehensive online list with summary information regarding each entity under the Board of Supervisors, as well as a link to the County Special Districts' Budget for financial information. Again, none of the three examples highlighted by the Grand Jury in its 2019 report (pp. 3-4 of 6, including the Las Gallinas Valley Sanitary District, the Central Marin Sanitation Agency, and the Marin Municipal Water District), falls under the authority of the Marin County Board of Supervisors.

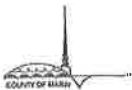
Existing County documents such as the annual Final County Budget and the Comprehensive Annual Financial Report (CAFR) (available on the [Department of Finance website](#)) are the best sources of financial information for County of Marin entities. We believe independent jurisdictions, such as school districts, water districts, sanitary districts, incorporated cities and towns, etc., should maintain information relating to their own jurisdictions rather than the County of Marin maintaining and updating their information on their behalf.

We have thanked prior Grand Juries for their previous recommendations, and believe we have complied with requests for those under the purview of the Board of Supervisors. Nevertheless, we will work with Marin LAFCo to explore enhancements to its existing online presence, though it too faces similar challenges described in our response to F1.

**R2. The Board of Supervisors, the County Director of Finance, and the County Clerk should determine how the list will be compiled, who will be responsible for maintaining it, what formats it will have, and how it will be published.**

**This recommendation will not be implemented because it is not warranted or reasonable.**

With reference to our responses to F1-F3, the Department of Finance maintains a comprehensive listing with summary information regarding each special district under the Board of Supervisors, as well as a link to the Marin County Special Districts Budget for financial information. The County is not able to dedicate limited County resources to reporting, maintaining or duplicating dynamic information for which the Marin County Board of Supervisors is not financially or legally responsible. Independent jurisdictions, such as school districts, water districts, sanitary districts, incorporated cities and towns, etc., should maintain information relating to their own jurisdictions rather than the County of Marin maintaining and updating



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dynamic information on their behalf. The State of California is the single entity to which all organizations are ultimately responsible.

Nevertheless, we will work with Marin LAFCo to explore enhancements to its existing online presence, though it too faces similar challenges described in our response to F1.

**R3. The list should contain the data items delineated above in the Recommended Elements for the Special District List section of this report.**

**This recommendation will not be implemented because it is not warranted or reasonable.**

With reference to our responses above, we believe we have complied with previous Grand Jury requests to improve transparency for those districts and agencies under the purview of the Marin County Board of Supervisors.

As noted earlier, the State Auditor Controller maintains a comprehensive website listing the more than 5,000 special districts around the state and provides breakout information on the agencies at <https://bythenumbers.sco.ca.gov/>. This link has been added to the Marin County Department of Finance's website.

Most of the "Recommended Elements" included in its most recent Grand Jury report are already provided on the Department of Finance website for County entities. While we disagree that the County of Marin should assume responsibility for all jurisdictions in the county, or that recording duplicative information online is straightforward for the public or an effective use of limited resources, we will work with Marin LAFCo to explore enhancements to its online presence.

Requests for further or additional information regarding entities not under the Board's authority would be better placed where the authority is provided, ultimately the State, or should be directed more specifically to agencies of particular concern.