



## Southern Marin Fire Protection District

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March 8, 2016

John Mann, Foreperson  
Marin County Civil Grand Jury  
3501 Civic Center Drive, Room 275  
San Rafael, CA 94903

Dear Mr. Mann,

This is to acknowledge receipt of your letter dated February 19, 2016 and to provide a response to the follow up question from the Grand Jury Report titled, "*Pension Enhancements: A Case for Government Code Violations and A Lack of Transparency*".

In your letter you note that the District is required to provide another response to Recommendation 3, Item 4.

Additionally the letter notes that a review of our website ([www.smfd.org](http://www.smfd.org)) found that current agendas and meeting minutes for our Finance Committee were not current.

Finally, your letter also references missing Financial Reports on our website, from Finance Manager Schiffmann.

In a review of the last response we provided to the Grand Jury with respect to R3 Item 4, we stated, "Finally with respect to item four (4): we believe this is the responsibility of MCERA, though we are currently working with them to further evaluate item four (4)."

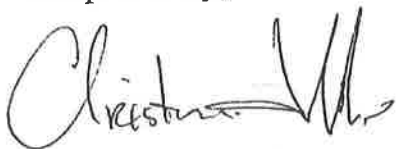
In response to your request for an update we would report that the District does not have legislative responsibility or authority to manage the pension funds and investments, the Marin County Employee Retirement Association (MCERA) does. As a result we do not believe our Agency can or should be responsible for generating the required reports.

As you noted, we are required and in fact do comply with, the GASB 68 requirement of reporting our Pension Liability on the monthly balance sheets. Our monthly Finance Reports include this required information.

Finally, we reviewed our website for the items that you noted are missing. We validated that those documents are missing and have uploaded the most current Finance Committee Meeting Agendas and Minutes. We have also ensured that all Financial Reports produced by Finance Manager Schiffmann have also been made available via the website.

It is also important to note that the Fire District regularly posts the meeting agendas for the public, for the Finance Committee Meetings. These meetings are open to the general public and all documentation is available to those who attend.

Respectfully,

A handwritten signature in black ink, appearing to read "Christian Tubbs". The signature is written in a cursive style with a large initial "C".

Christian Tubbs, Fire Chief  
Southern Marin Fire District