

Response to Grand Jury Report

Report Title: **1.1 The Mendocino County Free Library**

Report Date: **June 9, 2014**

Response by: **Carmel J. Angelo, Chief Executive Officer Mendocino County**

Findings

I (we) agree with the findings numbered: 1, 4

I (we) disagree wholly or partially with the findings numbered: 2, 3, 5-12

Attach a statement specifying the findings or portions of the findings that are disputed, and include an explanation of the reasons therefor.

Recommendations

Recommendations numbered 7 have been implemented.

Attach a statement describing the implement actions.

Recommendation numbered 16 has not yet been implemented, but will be implemented in the future.

Attach a statement with the schedule for implementation(s).

Recommendations numbered 4, 5, 8 require further analysis.

Attach an explanation, and the scope and parameters of the analyses or studies, 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.

Recommendations numbered 1-3, 6, 9, 10-15, 17-19 will not be implemented because they are not warranted or are not reasonable.

Attach an explanation.

Signature:  Date: July 17, 2014

Number of pages attached: 48

Response to Grand Jury Report

Report Title: 1.1 The Mendocino County Free Library

Report Date: June 9, 2014

Response by: Carmel J. Angelo, Chief Executive Officer Mendocino County

FINDINGS

F1. “The benefits of Measure A are permitting the County Free Library to survive.”

I (we) agree with this finding. The Board of Supervisors has historically supported the County Free Library within the resources and means available, and the County both recognizes and appreciates the efforts of the Friends of the Library, the Library Advisory Board, and others in their support of Measure A to ensure the viability of the Mendocino County Free Library.

F2. “The A-87 costs charged to the County Free Library are not clearly identified in the budget and the amount charged is questionable.”

I (we) disagree wholly with this finding. The Executive Office does not determine A87 costs and accepts the information provided by the Auditor-Controller as prescribed in State statute as accurate. As an elected County official, the Auditor-Controller works autonomously and does not fall under the general supervision of the Board of Supervisors nor the CEO. The Library budget is developed by the County Librarian and submitted to the Executive Office for review and inclusion into the CEO’s recommended County annual budget for Board of Supervisors approval (Appendix A – Mendocino County Code, Section 2.28.050(B)(10)).

F3. “The County Free Library is being deprived of its dedicated funds due to improper A-87 charges, thus unjustly enriching the General Fund.”

I (we) disagree wholly with this finding. The Auditor-Controller is responsible for the calculation and administration of A87 costs. The CEO does not have oversight responsibility for the Auditor-Controller, nor access to any information to support this finding.

F4. “The Board of Supervisors and the CEO have historically and continuously failed to recognize or treat the County Free Library as a Special District.”

I (we) agree that the County has not treated the County Free Library as a Special District because it is not a Special District. Mendocino County’s Library was established as a County Free Library by the Board of Supervisors, pursuant to California Education Code (“Education Code”) Sections 19100 to 19180. A County Free Library is not, as a matter of law, a separate Library District (“Special District”). County Free Libraries are established by, and operate under the general supervision of, the County Board of Supervisors which retains the authority to: (1) Make general rules and regulations regarding the policy of the County Free Library; (2) Establish, upon

recommendation of the librarian, library branches and stations; and (3) Determine the number and kind of employees of the library (Appendix B – Education Code 19100; 19160).

F5. “The property tax apportionment due the County Free Library is not clearly identified and the amount provided is questionable. The current method of computing the apportionment leads to the compounding of errors and underfunding.”

I (we) disagree wholly with this finding. The CEO and the Executive Office have no authority over the Auditor-Controller’s accounting methods and procedures or the handling of property tax apportionment. Additionally, the CEO has no knowledge to support the Grand Jury’s finding of computing errors and underfunding affecting the library’s budget.

F6. “The accounting methods and procedures used by the County for the County Free Library do not follow either the intent or requirements of law.”

I (we) disagree wholly with this finding. The CEO has no information regarding the accounting methods and procedures used by the Auditor-Controller. The CEO also does not have knowledge that supports the finding that there is a breach in following the intent and/or requirements of the law.

F7. “The authority of the County Librarian has been usurped at the direction of the Board of Supervisors to the extent that the Librarian is impeded from performing many of the professional duties as manager of the County Free Library.”

I (we) disagree wholly with this finding. The assertion that the County Librarian’s authority was usurped is totally inaccurate and unsupported. The County Librarian is appointed by the Board of Supervisors and enjoys the benefits of the County’s civil service system, the same as other county officers and employees (Education Code 19140, 19141). To the extent the Grand Jury contends that the Librarian should have unfettered authority to “manage” the County Library, the Librarian’s duties are to apply accepted principles of library management to build up and manage a library for the use of the people of the county and determine what books and other library equipment are to be purchased, and these duties are subject to the general rules adopted by the Board of Supervisors (Appendix B – Education Code 19146).

Contrary to the Grand Jury’s Report, the County Librarian was never prohibited from contacting individual Supervisors either in person, via email, telephone or other means (Appendix A – Mendocino County Code, Section 2.28.070). The Board of Supervisors and the CEO have not, nor would they, interfere with the Librarian’s expertise of library management principles in determining what books or specific library equipment would be beneficial to the library and the public it serves. The Report notes that the Librarian decided the library needed a color printer. The Librarian and the County had a difference of opinion on how to procure a color printer, and the Librarian ultimately chose a private donor over the County’s option. However, the County did not dispute that the Library should or would receive a color printer. Additionally, the Librarian reported monthly on the extensive acquisition of books and media to update the library collection and replace or upgrade equipment for library facilities and the Bookmobile. All improvements were appreciated and unfettered by the Board of Supervisors and the CEO.

Contrary to the Grand Jury Report, the Librarian was not prevented from travel for professional training/seminars but was required to submit travel requests and receipts for reimbursement of travel costs, which is standard practice for all County employees, including the CEO (Appendix A – Mendocino County Code, Section 2.28.070(A) and (B)).

F8. “Contrary to the intent and utility of having an advisory board, the Board of Supervisors and the CEO neither sought nor took the advice of the Library Advisory Board.”

I (we) disagree wholly with this finding. The Board of Supervisors appointed the County Librarian as an ex-officio member of the Library Advisory Board (LAB) and as such the County Librarian acts as a liaison between the LAB, the BOS and the CEO (Appendix E – Qualifications of Current County Librarian). The County Librarian is responsible for bringing the Library Advisory Board’s comments forward to the BOS. The BOS reviews all comments in support or opposition prior to taking an action. Additionally, individual Supervisors periodically attend LAB meetings, whenever time permits. As noted in the Grand Jury report, LAB members also have the opportunity to address the BOS during public comment at regularly scheduled Board meetings and are free to call, email or schedule a time to meet with individual Supervisors.

F9. “The County has deprived the County Free Library of at least \$1,000,000 for the period 1998 through 2013, contrary to statements made by the CEO to the Board of Supervisors.”

I (we) disagree wholly with this finding. The CEO incorporates by reference the Auditor-Controller’s response to the funding concerns raised by the Grand Jury relative to the County Free Library system (attached).

F10. “The Board of Supervisors is not following State law regarding County Free Libraries.”

I (we) disagree wholly with this finding. Mendocino County is a dedicated property tax library, and the County therefore ensures that the Library receives a pro rata share of designated property tax. Under the Revenue and Taxation Code, Sections 2215 and 2216, Mendocino County Library may be considered a “special district” for tax and revenue purposes only (Appendix C – Revenue and Taxation Code). This designation as a “special district” means that the County Library retains a proration of taxes that were in effect before 1978’s Prop 13. As a point of clarification, a separate Library District is a distinct “Special District” brought forward by the County’s voters and approved by the Board of Supervisors (Appendix B – Education Code 19402). No such action has occurred in Mendocino County. The County’s Library does receive a pro rata share of property tax revenue, and is treated as a “special district” for revenue and tax purposes only. This does not transform the essential nature of the Mendocino County Library from a County Free Library to a “Library District” or “Special District”. Mendocino County Library continues to operate under the general supervision, rules and regulations regarding policy set by the Board of Supervisors and in compliance with State law regarding County Free Libraries (Appendix B – Education Code 19100 to 19180).

F11. “The position of permanent County Librarian is currently vacant.”

I (we) disagree partially with this finding. The position of County Librarian is currently filled with an interim appointment. The authority to appoint a County Librarian resides with the Board of Supervisors (Appendix B – Education Code 19140). In the meantime, to ensure stability following the departure of the former County Librarian, the BOS appointed a qualified individual on an interim basis who meets the educational qualifications and has demonstrated knowledge of principles and practices of public administration, including county government, and of the laws applicable to library services in this state (Appendix B – Education Code 19142 and Appendix D – Qualifications of Current County Librarian).

F12. “The A-87 equipment costs currently assessed are erroneous.”

I (we) disagree wholly with this finding. The Auditor-Controller has responsibility for assessing A87 costs, and the CEO incorporates by reference the Auditor-Controller’s response. (F2, F3, F6)

RECOMMENDATIONS

R1. “The County Free Library be recognized and treated as a special district in the budget documents, on the county website, in accounting systems and in management.” (F3, F4, F5, F6, F10)

This recommendation will not be implemented because it is not warranted. The County’s Free Library is properly identified as a County Free Library, and not as a Special District. The designation of the Library as a Special District would not be factually or legally accurate and the Office of the CEO declines to support such action. (F4 and F10)

R2. “The Board of Supervisors immediately begin to recruit a County Librarian.” (F11)

This recommendation will not be implemented because it is not warranted. The County Librarian position is currently filled with an interim appointment meeting all essential requirements for a County Librarian (Appendix B – Education Code 19142; Appendix D – Qualifications of Current County Librarian). A decision to initiate recruitment and/or to make a permanent appointment rests solely with the Board of Supervisors.

R3. “The County Auditor, CEO, Board of Supervisors, and the new County Librarian together establish the Library’s legal pro rata share of property taxes. The legal pro rata amount be reflected in detail in the County budget documents.” (F4, F5, F6, F10)

This recommendation will not be implemented because it is not reasonable. The Auditor-Controller as an elected official retains full authority to implement accounting methods and procedures and to determine the methodology to record property tax apportionment.

R4. “Separate line items for A-87 costs appear in the Library’s budget.” (F2, F12)

This recommendation requires further analysis by the Auditor-Controller. (F2, F3, F5, F6)

R5. “The County Treasurer establish an account for the Library in the County Investment Pool.” (F6)

This recommendation requires further analysis by the Auditor-Controller (F2, F3, F5, F6)

R6. “The County Auditor immediately develop an accounting system that differentiates between the General Fund and the Library’s dedicated tax revenues.” (F6)

The CEO incorporates by reference the Auditor-Controller’s response to this recommendation. (F5, F6)

R7. “The General Services Agency clearly record the source of the funds for any capital improvements or equipment purchases.” (F2, F3, F6)

The CEO incorporates by reference the GSA Director’s response to this recommendation. (F5, F6)

R8. “The County not charge any A-87 equipment and building use costs for equipment and building improvements paid for by donations or the Library’s dedicated funds, now or in the future.” (F2, F3, F6, F12)

This recommendation requires further analysis by the Auditor-Controller. (F2, F3, F5, F6)

R9. “The Board of Supervisors issue a letter to all Friends of the Library organizations assuring them that any donations in the future will not result in an increase in the Library’s A-87 costs.” (F3)

This recommendation will not be implemented because it is not warranted. (F2, F3)

R10. “The records in the books of the Auditor and the General Services Agency pertaining to fixed assets and buildings be changed to reflect, as accurately as possible, the historical reality of which expenditures came from the General Fund and which from donations, grants, and Library dedicated funds.” (F2, F3, F6, F9, F12)

The CEO incorporates by reference the Auditor-Controller’s response to this recommendation. (F2, F3, F6, F12)

R11. “The Auditor use the proper cost figures when developing the County-wide Cost Plan and accompanying narrative.” (F2, F3, F6, F12)

The CEO incorporates by reference the Auditor-Controller’s response to this recommendation. (F2, F3, F6, F12).

R12. “No A-87 charges be levied for purchases or improvements after FY 2010-2011 and any that were levied be reimbursed.” (F2, F3, F6, F9, F12)

The CEO incorporates by reference the Auditor-Controller’s response to this recommendation. (F2, F3, F6)

R13. “After implementation of the new accounting procedures, proper and accurate A-87 service costs be paid but care taken that County decisions do not inflate these charges.” (F2, F3, F6, F9, F10)

The CEO incorporates by reference the Auditor-Controller’s response to this recommendation. (R1, R3, R4, R6, R8)

R14. “The County Librarian position be reinstated as the sole manager of the County Free Library as per state law and recognized as such by the CEO and the Board of Supervisors.” (F4, F7, F10, F11)

This recommendation will not be implemented because it is not warranted. The County Librarian is not the sole manager of the County Free Library. The Library is under the general supervision of the Board of Supervisors, which may make rules and regulations regarding the Library’s policy, establish branches, and/or determine the number and kind of employees of the library (Education Code 19160). (F4, F7, F10 and F11.)

R15. “The County Librarian not be required to use the County’s purchasing department for every transaction per Education Code §19146.” (F7, F10)

This recommendation will not be implemented because it is not warranted. As stated in the Education Code, “The Librarian is tasked, subject to the general rules adopted by the Board of Supervisors, with building up and managing the library according to accepted principles of library management, and determines which books and other library equipment will be purchased” (Education Code 19146). Thus, the Librarian is expected to comply with general county provisions including purchasing protocols and the hiring of staff.

R16. “The Board of Supervisors schedule semi-annual workshops with the Library Advisory Board, the agenda to be set by the chairs of the two bodies.” (F8)

This recommendation has not yet been implemented, but will be implemented in the future. The Board of Supervisors (BOS) and their Chief Executive Officer (CEO) value and appreciate the time commitment of each and every member of the Library Advisory Board (LAB). The BOS has appointed the County Librarian as an ex-officio member of the Library Advisory Board and as such acts as a liaison between the LAB, the BOS and the CEO. It has become clear during the past year that some members of the Library Advisory Board feel ignored and superfluous, therefore, the CEO supports this recommendation. The CEO believes it would be helpful to all parties involved to clearly delineate the roles and responsibilities of the BOS, LAB, CEO and County Librarian as it relates to library services. The Executive Office will prepare a

recommendation for review and action by the Board of Supervisors no later than October 31, 2014.

R17. “The Board of Supervisors consult with the Library Advisory Board before making any decisions about the County Free Library, thereby benefiting from the Library Advisory Board’s perspectives and knowledge.” (F8)

This recommendation will not be implemented because it is not reasonable and contrary to California Law. The Board of Supervisors is legally responsible for general supervision of the Library, and is empowered to make general rules and regulations regarding policy; establish, with the recommendation of the Librarian, branches and stations; and determine the number and kind of employees of the library (Appendix B – Education Code 19160). The Board of Supervisors established the Library Advisory Board (Appendix E – Resolution 70-181) to act in an advisory capacity to the Board of Supervisors, County Administrator (CEO) and the County Librarian. The County Librarian is the liaison between the Board of Supervisors, the CEO and the Library Advisory Board. All library-related actions brought forward to the Board of Supervisors for their consideration are a matter of public record. The County Librarian is accountable for garnering input from the Library Advisory Board prior to an action item coming before the Board of Supervisors. The BOS then considers the recommendation along with other factors before making a decision to accept and implement a specific recommended action. There are also ample avenues available to Library Advisory Board members as well as the public to provide input and advice prior to an action being taken including email, telephone and office visits.

R18. “The Library be allowed to hire an information systems manager as a County Free Library employee.” (F7, F8)

This recommendation will not be implemented because it is not warranted. The Board of Supervisors determines the number and kind of employees for the library (Appendix B – Education Code 19160(c)). The County Librarian may submit a requisition for a dedicated Information Systems Technician or Specialist, but recruitment and appointment to fill the position must follow County policy and procedures (Appendix B).

R19. “The County Librarian’s salary be paid from the General Fund as required by State Law.” (F4, F6, F9, F10)

This recommendation will not be implemented because it is not warranted. The Education Code does not require that the Librarian’s salary be paid out of the General Fund, but that it is paid “at the same time and in the same manner and out of the same fund as the salaries of other county officers are paid” (Appendix B – Education Code 19147). The CEO incorporates by reference the Auditor-Controller’s response to Finding F9.

Mendocino County, California, Code of Ordinances >> - MENDOCINO COUNTY CODE >> Title 2 - ADMINISTRATION >> CHAPTER 2.28 COUNTY CHIEF EXECUTIVE OFFICER* >>

CHAPTER 2.28 COUNTY CHIEF EXECUTIVE OFFICER*

* *Prior ordinance history: Ord. No. 413; Ord. No. 4004.*

[Sec. 2.28.010 Statement of Intent.](#)

[Sec. 2.28.020 Qualifications for Office.](#)

[Sec. 2.28.030 Position Created.](#)

[Sec. 2.28.040 Conditions of Employment.](#)

[Sec. 2.28.050 Duties and Responsibilities.](#)

[Sec. 2.28.060 Removal from Office.](#)

[Sec. 2.28.070 Other Relationships to County Officers and Department Heads.](#)

Sec. 2.28.010 Statement of Intent.

- (A) There is established the position of Chief Executive Officer (CEO). The duties and responsibilities of the position of CEO are herein specifically defined. The CEO shall act under the supervision of the Board of Supervisors and be subject to its direction. Wherever in Federal or State law reference is made to an administrative officer of a County, the position of CEO shall be deemed to be such officer.
- (B) The Board of Supervisors expects the CEO to exercise overall responsibility for sound and effective management of County government, pursuant to Board policy and adopted budget. The Board fully expects the CEO to exercise clear and direct management authority and responsibility, and to hold the CEO specifically accountable.

(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

Sec. 2.28.020 Qualifications for Office.

The CEO shall be chosen upon the basis of knowledge and skills in public administration, demonstrated administrative ability, and knowledge of public budgeting, personnel, finance, and organization. The CEO shall also be chosen on the basis of the person's executive and administrative qualifications with special reference to the person's actual experience in, or the person's knowledge of, accepted practices with respect to the duties of the office as hereinafter set forth. The CEO shall have demonstrated interpersonal communication skills and ability to work well with supervisors and subordinates.

(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

Sec. 2.28.030 Position Created.

The Board of Supervisors has determined the need for a position in Mendocino County, which has the responsibility and authority to manage and administer the affairs of the County, to provide planning which integrates all County activities, and to serve the Board as its chief of staff in both internal and intergovernmental affairs.

(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

Sec. 2.28.040 Conditions of Employment.

Appendix A

- (A) The CEO shall be appointed by and serve at the will and pleasure of the Board of Supervisors.
- (B) The salary range of the CEO shall be established by the Board of Supervisors. The CEO is granted and entitled to all benefits conferred upon County executive management employees including, but not limited to: merit salary increases, sick leave, vacation and holidays and the County Employees' Retirement Act.

(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

Sec. 2.28.050 Duties and Responsibilities.

- (A) The CEO is accountable for the effective administration and management of all governmental affairs of the County, which may legally be placed in the CEO's charge and control, by the Board of Supervisors. Nothing in this Section shall preclude or impinge the authority of a majority of the Board of Supervisors from giving direction to the CEO in public session. The primary duties and responsibilities of the CEO shall be to plan, organize, control and direct the overall operation of the County; prepare, present and monitor the County budget; promote County activities and affairs with government and private entities, community organizations, industry and the general public; and serve on various committees and agencies. The CEO shall have authority to require and receive any and all information from any County department that the CEO may deem necessary to fulfill the above-enumerated duties and responsibilities.
- (B) Duties and responsibilities of the CEO shall include, but are not limited to, the following:
 - (1) Policy Formation. The CEO shall develop and recommend policy and policy alternatives to the Board of Supervisors for consideration. It shall be the role of the CEO to advise the Board of Supervisors in the development of policy matters through the analysis, development and presentation of policy alternatives, including the anticipated consequences of such alternatives and the cost-benefit analysis of such alternatives. Furthermore, the CEO shall attend all Board meetings and advise on matters of policy and administration; unless excused by the Chair.
 - (2) Policy Implementation. The CEO shall implement the policies adopted by the Board of Supervisors and shall ensure they are properly distributed and explained to all affected personnel.
 - (3) Departmental Duties and Responsibilities. To the extent permitted by law, the CEO shall:
 - (a) Be authorized to assign or delegate the administration of duties to any CEO designee within the CEO's office.
 - (b) Receive projects that the Board of Supervisors has directed to the CEO for action, and refer those projects to the appropriate department.
 - (c) Monitor and report to the Board regarding the performance of County departments.
 - (d) Evaluate all proposed departmental programs and recommend those to the Board of Supervisors for approval the CEO feels should be approved or modified; periodically evaluate existing departmental programs and recommend changes to the Board for approval where they are indicated.
 - (e) Evaluate departmental organizations on a continuous basis, subject to the limitations of state law or the directives of the Board of Supervisors; with prior Board approval, initiate changes in interdepartmental organizations and structure.
 - (f) Authorize budgeted out-of-County travel and in-County business expense in accordance with rules and regulations based upon policies established by the Board.
 - (g) There will be an annual review of non-elected department heads in closed session with the CEO, the Board of Supervisors and department head. After Board comment and recommendations, the Chief Executive Officer will prepare the annual performance evaluation based on mutually agreed goals and objectives. The County Counsel, Clerk of the Board and Chief Executive Officer will be reviewed directly by the Board of Supervisors.

Appendix A

- (h) Appoint, transfer, discipline, suspend or dismiss, as appropriate, any non-elected department head who is not required to be appointed by the Board of Supervisors, after meet and confer with the Board of Supervisors. The following departments report directly to the CEO:
 - (i) Department of Transportation;
 - (ii) General Services Agency;
 - (iii) Health and Human Services;
 - (iv) Human Resources;
 - (v) Planning and Building Services.
 - (i) Meet on a regular basis with each department head for the purpose of communicating County policies and issues.
 - (j) In cases where the Board of Supervisors is the appointing authority of a department head, the CEO shall recommend to the Board of Supervisors for its consideration and appointment, qualified candidate(s) to fill any vacancies.
 - (k) Promote the development of team management systems within the County organization and strive to develop leadership opportunities among department heads so as to build a management team, which can plan for and respond to future challenges.
- (4) Management of the County's Executive Office. The CEO, through its Executive Office, shall coordinate the activities of all County departments, preparing recommendations to the Board and executing the Board directives as they relate to the departmental operations. The Executive Office personnel, under direction of the CEO, shall also provide support, advice and assistance to all County departments. The CEO shall serve as a problem-solver, coordinator, mediator or other role(s) as determined appropriate by the Board of Supervisors in serving the needs of each County department and County government overall.
- (5) Staff to the Board of Supervisors. The CEO and Executive Office personnel shall provide staff support to the Board of Supervisors.
- (a) The CEO, under the direction of the Board of Supervisors, shall represent the Board of Supervisors and the County generally in public relations, at the local level, regionally, Federal and in County-State matters.
 - (b) As staff to the Board, the CEO shall ensure that all Board agenda requests are complete and that all relevant information is available for effective decision-making. The CEO furthermore has authority to request and receive justification of an item from a department head, as the CEO deems appropriate to effectively and efficiently conduct County business.
 - (c) The CEO shall report to the Board of Supervisors, not less than semiannually, the status of the budget expenditures and revenues and recommend adjustments as necessary.
 - (d) All requests for changes in the annual budget shall first be submitted to the CEO who shall transmit them to the Board of Supervisors together with recommendation.
- (6) Legislative Activity. The CEO shall monitor legislative matters as they relate to County and local government, economic development, and other County issues. It is expected that individual Board members should have ready access to legislative matters, including current, pending and proposed matters, through and with assistance of the CEO and Executive Office personnel. Furthermore, the CEO shall perform legislative analysis and coordinate the development of recommendations to the Board concerning legislative activities.
- (7) Employee Bargaining. The CEO shall participate as necessary with the designated Board employer-employee representative in the meet-and-confer process with employee representatives.
- (8) Emergency Services. The CEO serves as the Director of Emergency Services and exercises

Appendix A

control of County government in extreme emergencies when there is not sufficient opportunity for the Board of Supervisors to act, hire necessary extra personnel and purchase necessary supplies and equipment to meet such emergencies.

- (9) Administrative Policy Manual. The CEO shall supervise and direct the preparation and maintenance of a County administrative policy manual which sets forth the policies and procedures of the Board of Supervisors regarding the administrative affairs of the County.
- (10) Budget. As the County budget officer, the CEO shall supervise and direct the preparation of the annual County budget. In the performance of this duty the CEO shall review and evaluate all departmental request and all items in the proposed budget including expenditures, revenues and reserves. The CEO shall submit the proposed budget to the Board of Supervisors together with a written report and recommendations which shall be based on Board of Supervisors policy direction, revenue projections, budget targets, and proposed goals, objectives, work programs and projects developed by the various departments.

(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

Sec. 2.28.060 Removal from Office.

- (A) The CEO may be removed from office if the removal occurs in accordance with the following procedures.
 - (1) Removal Without Notice. The Board of Supervisors may remove the CEO from office without notice providing not less than four of the five Supervisors vote in the affirmative for such removal.
 - (2) Removal with Notice. In all other cases, the CEO shall be entitled to a notice of at least three (3) months if the Board of Supervisors intends to remove said CEO from office. Alternatively, the Board, in its sole discretion and by simple majority vote, may provide written notice immediately relieving the CEO of his/her duties and placing the CEO on a three (3) month paid leave of absence commencing the day following the effective date of removal. Compensation during the above three (3) month leave shall include any salary adjustments and employee benefits that may occur during that period of time.
- (B) Notwithstanding subsection (A) of this Section, the CEO may not be removed from office during the first ninety (90) days following the effective date of any change in the membership of the Board of Supervisors unless all five sitting Supervisors vote in the affirmative for such removal.
- (C) In the event that this Chapter is, at a future date, modified or repealed, the rights granted in this Section shall be vested to the CEO so appointed or holding office prior to any such modification.

(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

Sec. 2.28.070 Other Relationships to County Officers and Department Heads.

- (A) Information and Cooperation. Each County officer or department head, upon request of the CEO, shall provide any record or other information relating to the administrative operation of such department and shall otherwise cooperate in the review or investigation of the administrative operation of such department. Each County officer or department head shall promptly comply with any written directive by the CEO relating to the use of personnel, equipment or facilities of such office or administrative procedures relating thereto.
- (B) Conduit to Board. All requests by department heads for Board action shall be through the CEO. If the CEO makes a recommendation which is adverse to the request, the CEO shall notify the officer or department head of the time when the same will be presented to the Board and the officer or department head may either withdraw the request before its presentation to the Board or he/she may appear before the Board and be heard.
- (C) Contact with Board. Except for requests that a time be agendaized for Board consideration and action, nothing contained in this Chapter shall be construed as restricting the ability of the County

Appendix A

officers or department heads from contacting Board members directly.
(Ord. No. 4140 (part), adopted 2005; Ord. No. 4182 (part), adopted 2007.)

EDUCATION CODE

SECTION 19100-19116

19100. The boards of supervisors of the several counties may establish and maintain, within their respective counties, county free libraries pursuant to this chapter.

19101. The board of supervisors of any county may establish at the county seat or elsewhere in the county, a county free library for that part of the county lying outside of cities maintaining free public libraries, and outside of library districts maintaining district libraries, and for all such additional portions of the county as may elect to become a part of, or to participate in, the county free library system as provided in this chapter.

19102. At least once a week for two successive weeks prior to taking any action, the board of supervisors shall publish, in a newspaper designated by it and published in the county, notice of the contemplated action, giving the date of the meeting at which the action is proposed to be taken.

19103. After the establishment of a county free library, the board of trustees, common council, or other legislative body of any city in the county maintaining a free public library, or the board of trustees of any library district maintaining a district library, may notify the board of supervisors that the city or library district desires to become a part of the county free library system. Thereafter the city or library district shall be a part of the system and its inhabitants shall be entitled to the benefits of the county free library, and the property within the city or library district shall be liable to taxes levied for county free library purposes.

19104. (a) The board of trustees, common council, or other legislative body of a city or the board of trustees of a library district may, on or before January 1 of any year, notify the county board of supervisors that the city or library district no longer desires to be a part of the county free library system. The notice shall be accompanied by a statement complying with the requirements of Chapter 8 (commencing with Section 54900) of Part 1 of Division 2 of Title 5 of the Government Code. The clerk of the board of supervisors shall file the statement with the county assessor and the State Board of Equalization. Thereafter the city or library district shall cease to participate in the benefits of the county free library system, and the property situated in the city or library district shall not be liable for taxes for county free library purposes.

(b) If the board of trustees, common council, or other legislative body of a city or the board of trustees of a library district

intends to withdraw from the county free library system and operate the city's or the district's library or libraries with a private contractor that will employ library staff to achieve cost savings, the requirements of Section 19104.5 shall apply, unless the library or libraries are funded only by the proceeds of a special tax imposed by the city or library district pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code.

19104.5. (a) The board of trustees, common council, or other legislative body of a city or the board of trustees of a library district in which a withdrawal from the county free library system becomes effective on or after January 1, 2012, shall comply with all of the following requirements before entering into a contract to operate the city's or the district's library or libraries with a private contractor that will employ library staff to achieve cost savings:

(1) At least once a week for four consecutive weeks before taking any action, the board of trustees, common council, or other legislative body of the city or the board of trustees of the library district shall publish, in a newspaper designated by it and circulated throughout the city or library district, notice of the contemplated action, giving the date and place of the meeting at which the contemplated action is proposed to be taken.

(2) The board of trustees, common council, or other legislative body of a city or the board of trustees of a library district shall clearly demonstrate that the contract will result in actual overall cost savings to the city or library district for the duration of the entire contract as compared with the city's or library district's actual costs of providing the same services, provided that, in comparing costs, all of the following occur:

(A) The city's or library district's additional cost of providing the same services as proposed by the contract shall be included. These additional costs shall include the salaries and benefits of additional staff that would be needed and the cost of additional space, equipment, and materials needed to perform the necessary functions of the library.

(B) The city's or library district's indirect overhead costs shall not be included unless those costs can be attributed solely to the function in question and would not exist if that function was not performed by the city or library district. For purposes of this subparagraph, "indirect overhead costs" means the pro rata share of existing administrative salaries and benefits, rent, equipment costs, utilities, and materials.

(C) The cost of a contractor providing a service for any continuing city or library district costs that would be directly associated with the contracted function shall be included. Continuing city or library district costs shall include, but not be limited to, costs for inspection, supervision, and monitoring.

(3) The contract shall not be approved solely on the basis that savings will result from lower contractor pay rates or benefits. Contracts shall be eligible for approval if the contractor's wages are at the industry's level and do not undercut city or library district pay rates.

(4) The contract shall not cause an existing city or library district employee to incur a loss of his or her employment or employment seniority, a reduction in wages, benefits, or hours, or an involuntary transfer to a new location requiring a change in residence.

(5) The contract shall be awarded through a publicized,

competitive bidding process.

(6) The contract shall include specific provisions pertaining to the qualifications of the staff that will perform the work under the contract, as well as assurances that the contractor's hiring practices meet applicable nondiscrimination standards.

(7) The contract shall provide that it may be terminated at any time by the city or library district without penalty if there is a material breach of the contract and notice is provided within 30 days of termination.

(8) If the contract is for library services in excess of one hundred thousand dollars (\$100,000) annually, all of the following shall occur:

(A) The city or library district shall require the contractor to disclose all of the following information as part of its bid, application, or answer to a request for proposal:

(i) A description of all charges, claims, or complaints filed against the contractor with any federal, state, or local administrative agency during the prior 10 years.

(ii) A description of all civil complaints filed against the contractor in any state or federal court during the prior 10 years.

(iii) A description of all state or federal criminal complaints or indictments filed against the contractor, or any of its officers, directors, or managers, at any time.

(iv) A description of any debarments of the contractor by any public agency or licensing body at any time.

(B) The city or library district shall include in the contract specific, measurable performance standards and provisions for a performance audit by the city or library district, or an independent auditor approved by the city or library district, to determine whether the performance standards are being met and whether the contractor is in compliance with applicable laws and regulations. The city or library district shall not renew or extend the contract before receiving and considering the audit report.

(C) The contract shall include provisions for an audit by the city or library district, or an independent auditor approved by the city or library district, to determine whether and to what extent the anticipated cost savings have actually been realized. The city or library district shall not renew or extend the contract before receiving and considering the audit report.

(9) The term of the contract shall not be more than five years from the date on which the board of trustees, common council, or other legislative body of a city or the board of trustees of a library district approves the contract.

(b) This section does not preclude a city, library district, or local government from adopting more restrictive rules regarding the contracting of public services.

(c) This section shall not apply to contracts between a city or library district and a nonprofit organization if both of the following requirements are met:

(1) The nonprofit organization shall not be a parent or subsidiary of a for-profit entity.

(2) The contract shall prohibit the nonprofit organization from subcontracting the obligation to operate the library or libraries and to employ and supervise library staff.

(d) This section shall not apply to a library or libraries that are funded only by the proceeds of a special tax imposed by the city or library district pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code.

(e) This section shall remain in effect only until January 1, 2019, and as of that date is repealed, unless a later enacted statute, that is enacted before January 1, 2019, deletes or extends

that date.

19105. If the notice is given after January 1st of any year, the property situated in the city or library district shall be liable to taxes for county free library purposes during the immediately succeeding year, and the notice shall not be effective until the next succeeding year, and library service shall be rendered in the city or library district during the year for which taxes are levied for library purposes in the city or library district.

19106. Before any board of trustees, common council, or other legislative body of any city, or the board of trustees of any library district gives notice that the city or library district desires to become a part of the county free library system, or gives notice of withdrawal from the system, the board of trustees, common council, or other legislative body of the city or the board of trustees of the library district shall publish at least once a week for two successive weeks prior to the giving of either notice, in a newspaper designated by the board of trustees, common council, or other legislative body of the city or the board of library trustees of the library district, and circulating throughout the city or library district, notice of the contemplated action, giving the date and the place of the meeting at which the contemplated action is proposed to be taken.

19107. The board of supervisors of any county in which a county free library has been established may enter into contracts with any city maintaining a free public library, and any such city, through its board of trustees or other legislative body, may enter into contracts with the county to secure to the residents of the city the same privileges of the county free library as are granted to, or enjoyed by, the residents of the county outside of the city, or such privileges as are agreed upon in the contract, upon such consideration named in the contract as is agreed upon, to be paid into the county free library fund. Thereupon the residents of the city shall have the same privileges with regard to the county free library as the residents of the county outside of the city, or such privileges as are agreed upon by the contract.

19108. The board of supervisors of any county in which a county free library has been established may enter into a contract with the board of supervisors of any other county to secure to the residents of the other county such privileges of the county free library as are agreed upon by the contract and upon such considerations as are agreed upon in the contract to be paid into the county free library fund. Thereupon the inhabitants of the other county shall have such privileges of the county free library as are agreed upon by the contract.

19109. The board of supervisors of any county may enter into a contract with the board of supervisors of another county in which a county free library has been established, and may levy a library tax, for the purpose of carrying out the contract.

19110. The board of supervisors of any county may contract with the board of supervisors of any other county or two or more other counties to provide for the services of a single qualified librarian to serve simultaneously as the county librarian of each county.

19111. The making of the contract shall not bar the board of supervisors of the county during the continuance of the contract from establishing a county free library under the provisions of this chapter if none is already established. Upon the establishment of any county free library, the contract may be terminated upon such terms as may be agreed upon by the parties thereto, or may continue for the term thereof.

19112. Instead of establishing a separate county free library, the board of supervisors may enter into a contract with the board of library trustees or other authority in charge of the free public library of any city and the board of library trustees, or other authority in charge of the free public library, may make such a contract. The contract may provide that the free public library of the city shall assume the functions of a county free library within the county with which the contract is made, including cities in the county. The board of supervisors may agree to pay annually into the library fund of the city such sum as may be agreed upon. Either party to the contract may terminate the contract by giving six months' notice of intention to do so.

19113. After a county free library has been established, it may be disestablished in the same manner as it was established. At least once a week for two successive weeks prior to taking any action, the board of supervisors shall publish, in a newspaper designated by them, and published in the county, notice of the contemplated action, giving therein the date of the meeting at which the contemplated action is proposed to be taken.

19114. Whenever any of the territory being served by a county free library is annexed to, or otherwise included within, any municipal corporation not served by the county free library, the board of supervisors of the county shall order the county free library to continue to serve the territory annexed to, or otherwise included within the municipality, until the end of the fiscal year or years for which a tax has been levied upon the property of the annexed territory for the support of the county free library.

19115. The board of supervisors may establish a reasonable fee to be collected from persons who desire to participate in the services and benefits of the county free library and who are not residents of the territory in the county which is liable for taxes for county free library purposes. In establishing the fee, the board may also prescribe such regulations or limitations applicable to the use of

the county free library by such persons as may reasonably be necessary.

19116. (a) (1) Sections 19104 and 19105 are not applicable to the withdrawal of a city or library district from the county free library system in Los Angeles County or Riverside County. The legislative body of a city or the board of trustees of a library district, whose jurisdiction is within the County of Los Angeles or the County of Riverside, may notify the board of supervisors for Los Angeles County or Riverside County, as appropriate, that the city or library district no longer desires to be a part of the county free library system. The notice shall state whether the city or library district intends to acquire property pursuant to subdivision (c). The board of supervisors shall transmit a copy of the notice to the Los Angeles County Assessor or Riverside County Assessor, as appropriate, the Los Angeles County Auditor or Riverside County Auditor, as appropriate, and the State Board of Equalization.

(2) The legislative body of a city or the board of trustees of a library district in which a withdrawal from the county free library system in Los Angeles County or Riverside County becomes effective on or after January 1, 2012, shall comply with the requirements of Section 19104.5 before entering into a contract to operate the city's or the district's library or libraries with a private contractor that will employ library staff to achieve cost savings, unless the library or libraries are funded only by the proceeds of a special tax imposed by the city or library district pursuant to Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5 of the Government Code.

(b) When a city or library district files a notice pursuant to subdivision (a), it shall remain a member of the county free library system until July 1 of the base year or the date on which property is transferred pursuant to subdivision (c), whichever date is later. Upon ceasing to be a member of the county free library system, the city or library district shall not participate in any benefits of the county free library system, and shall assume the responsibility for the provision of library services within its jurisdiction. Unless otherwise agreed by July 1 of the base year in writing by the Board of Supervisors of Los Angeles County or the Board of Supervisors of Riverside County, as appropriate, and the withdrawing city or library district, an amount of property tax revenue equal to the property tax revenues allocated to the county free library pursuant to Article 2 (commencing with Section 96) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code in the fiscal year before the base year and that were derived from property situated within the boundaries of the withdrawing entity shall be allocated to and used to maintain library services by the withdrawing entity in the base year and, adjusted forward, in each fiscal year thereafter at the same time allocations are made pursuant to Article 2 (commencing with Section 96) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code. This subdivision shall not apply to property tax revenues that have been pledged to repay bonded indebtedness of the county free library system.

(c) If there are one or more county library facilities within the territorial boundaries of the withdrawing entity at the time the withdrawing entity provides notice pursuant to subdivision (a), the withdrawing entity shall have the right to acquire any or all of those facilities from the county and the county shall, no later than July 1 of the base year, transfer to the withdrawing entity each facility to be acquired and the personal property therein related to the provision of library services. If the facility or personal property was purchased with bond proceeds or other forms of

indebtedness, acquisition shall only take place if the withdrawing entity assumes any remaining indebtedness and in no way impairs the repayment thereof. If the withdrawing entity opts not to acquire any facilities or personal property, the county at its discretion may dispose of the facilities or personal property or convert the use of those facilities or personal property, including transferring collections and other personal property to other sites and converting facilities to other purposes. If the withdrawing entity opts to acquire any facilities or personal property, the acquisition prices shall be as follows unless otherwise provided for by statute or contract:

(1) Each county library facility which, for purposes of this section, shall include the real property upon which the facility is located and any fixtures therein and shall not include computer systems and software, shall be transferred for the lesser of:

(A) No cost, if the facility was donated to the county by the withdrawing entity.

(B) The price paid to the withdrawing entity by the county for the facility, if the county bought the facility from the withdrawing entity. However, if the county constructed capital improvements to the facility after it was bought from the withdrawing entity, the county's total out-of-pocket costs for the capital improvement excluding any costs for routine repairs, restoration, or maintenance, shall be added to the price.

(C) The fair market value of the facility. However, if any portion of the facility was donated to the county by the withdrawing entity or if any moneys were donated by the withdrawing entity toward the county's construction or acquisition of the facility or any portion thereof, the value of the donation shall be subtracted from the fair market value.

(2) Any personal property within the facility related to the provision of library services, including books and resource materials, computer systems and software, furniture, and furnishings, shall be transferred for the lesser of:

(A) No cost, if the property was donated to the county by the withdrawing entity.

(B) The fair market value of the personal property. However, on or before the March 1 preceding the July 1 of the base year, the county librarian may designate collections of resource books and materials that are unique in, and integral to, the county free library system to be special collections. The special collections shall be acquired by the withdrawing entity only upon mutually agreeable terms and conditions.

(d) If a facility transferred pursuant to subdivision (c) serves residents of surrounding jurisdictions, the board of supervisors governing the county free library system may require, as a condition of transferring the facility, that the library services provided by the withdrawing entity to its residents also be available on the same basis to the residents of the surrounding jurisdictions. However, if the withdrawing entity contributes to the provision of library services from other city funds, or through taxes, assessments, or fees of its residents, the withdrawing entity may provide additional services to its residents. If the requirement to provide regional services is imposed and, unless otherwise agreed in writing by the county and the withdrawing entity by July 1 of the base year, an amount of property tax revenues equal to the property tax revenues derived from property situated in the surrounding jurisdictions that were, in the fiscal year before the base year, allocated to the county free library system pursuant to Article 2 (commencing with Section 96) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code shall be allocated to and used to maintain library services by the withdrawing entity in the base year and, adjusted

forward, in each fiscal year thereafter at the same time other allocations are made pursuant to Article 2 (commencing with Section 96) of Chapter 6 of Part 0.5 of Division 1 of the Revenue and Taxation Code. This subdivision shall not apply to property tax revenues that have been pledged to repay bonded indebtedness. If a surrounding jurisdiction subsequently provides notice of its intent to withdraw from the county free library system pursuant to subdivision (a), on the date the surrounding jurisdiction ceases to participate in the benefits of the county free library system pursuant to subdivision (b), the withdrawing entity shall no longer be required to make library services available to the residents of the surrounding jurisdiction and property tax revenues derived from property situated in the surrounding jurisdiction shall no longer be allocated to the withdrawing entity pursuant to this subdivision.

(e) For purposes of this section, the following terms are defined as follows:

(1) "Base year" means the fiscal year commencing on the July 1 following the December 2 following the date of the notice given pursuant to subdivision (a) of this section.

(2) "Fair market value" means:

(A) Any value agreed upon by the withdrawing entity and the county.

(B) If no agreement as to value is reached by the March 1 preceding the July 1 of the base year, the value assigned by an appraiser agreed upon by the withdrawing entity and the county.

(C) If no agreement as to the appointment of an appraiser is reached pursuant to subparagraph (B) by the April 1 preceding the July 1 of the base year, the value assigned by an appraiser agreed upon between the withdrawing entity's appraiser and the county's appraiser.

(D) If no agreement as to the appointment of an appraiser is reached pursuant to subparagraph (C) by the May 1 preceding the July 1 of the base year, the value assigned by a state-certified appraiser designated by the withdrawing entity. The designated appraiser shall provide the appraisal in writing to the county no later than the June 1 preceding the July 1 of the base year.

(E) The withdrawing entity shall reimburse the county for any appraisal costs the county incurs in determining the fair market value pursuant to this section.

(3) "Surrounding jurisdictions" means cities and library districts that are adjacent to the withdrawing entity and tax rate areas in unincorporated areas of the county that are wholly or partially within the withdrawing entity's sphere of influence, that are within the county free library system, and that have no facility within their territorial boundaries providing library services at the time the withdrawing entity provides notice pursuant to subdivision (a).

EDUCATION CODE

SECTION 19140-19150

19140. Upon the establishment of a county free library, the board of supervisors shall appoint a county librarian.

19141. If any county adopts a civil service system or a limited civil service system for county officers and employees, the county librarian shall be entitled to the benefits of such civil service system.

This section does not limit any powers conferred on any county by charter.

19142. No person may be appointed to the office of county librarian on or after January 1, 1987, unless he or she possesses both of the following qualifications:

(a) Graduation from a graduate library school program accredited by the American Library Association.

(b) Demonstrated knowledge of principles and practices of public administration, including county government, and of the laws applicable to library service in this state.

19143. At the time of his or her appointment, the county librarian need not be a citizen of the State of California.

19145. The county librarian shall, prior to entering upon his duties, file the usual oath, and he shall be required to file an official bond in an amount determined by the board of supervisors, unless he is covered by a master bond pursuant to Section 1481 of the Government Code.

19146. The county librarian shall, subject to the general rules adopted by the board of supervisors, build up and manage, according to accepted principles of library management, a library for the use of the people of the county, and shall determine what books and other library equipment shall be purchased.

19147. The salary of the county librarians shall be paid by each of the counties in equal monthly installments, at the same time and in the same manner and out of the same fund as the salaries of other county officers are paid.

19148. The board of supervisors of a county over 400,000 population, as determined by the 1960 decennial census, maintaining a county free library may provide that the salary of the county

Appendix B

librarian be paid from the same fund used for maintaining and operating the county free library.

Nothing in this section shall be construed as modifying the status of the county librarian as a county official pursuant to Section 24000 of the Government Code.

19149. The county librarian and his assistant shall be allowed actual and necessary traveling expenses incurred on the business of the office.

19150. Except when the county librarian is temporarily absent, no person shall serve in the position of county librarian under the title of acting county librarian, or assistant librarian in charge, or any other such title, unless the person meets the qualifications set forth in Section 19142.

In the event qualified candidates for the position of the county librarian cannot be found, the county supervisors shall secure a written permission from the State Librarian to appoint an unqualified person to the position. This written permission may be granted by the State Librarian for a period of time up to but not exceeding one year. The State Librarian may from time to time in his or her discretion renew the permit.

EDUCATION CODE

SECTION 19160-19180

19160. The county free library is under the general supervision of the board of supervisors, which may:

(a) Make general rules and regulations regarding the policy of the county free library.

(b) Establish, upon the recommendation of the county librarian, branches and stations throughout the county and may locate the branches and stations in cities wherever deemed advisable.

(c) Determine the number and kind of employees of the library.

19167. The county free libraries are under the general supervision of the State Librarian, who shall from time to time, either personally or by one of his or her assistants, visit the county free libraries and inquire into their condition. The actual and necessary expenses of the visits shall be paid out of the moneys appropriated for the support of the California State Library.

19168. The State Librarian shall annually call a convention of county librarians, to assemble at such time and place as he deems most convenient, for the discussion of questions pertaining to the supervision and administration of the county free libraries, the laws relating thereto, and such other subjects affecting the welfare and interest of the county free libraries as are properly brought before it. All county librarians shall attend and take part in the proceedings of the convention. The actual and necessary expenses of the county librarians attending the convention shall be paid out of the county free library fund.

19169. The county librarian shall, on or before August 31st, in each year, report to the board of supervisors and to the State Librarian on the condition of the county free library, for the year ending June 30th preceding. The reports shall, in addition to other matters deemed expedient by the county librarian, contain such statistical and other information as is deemed desirable by the State Librarian. For this purpose the State Librarian may send to the several county librarians instructions or question blanks so as to obtain the material for a comparative study of library conditions in the state.

19171. The county board of supervisors of any county may in its discretion allocate and appropriate any funds received by the county under the State and Local Fiscal Assistance Act of 1972 (Public Law 92-512) for the purpose of establishing, maintaining, and purchasing property for the county free library.

19173. The board of supervisors may create special taxing zones within the territory of the county subject to taxation for county free library purposes for the purpose of levying special taxes within

Appendix B

the zones when it is found by the board that the territory within the zones require special services or special facilities in addition to those provided generally by the county free library system and that the special tax levy is commensurate with the special benefits to be provided in the zones.

Taxes levied pursuant to this section, together with taxes levied pursuant to Section 19170, shall not exceed the higher of the limit provided by Section 19170 or the applicable provisions of Section 2263 of the Revenue and Taxation Code.

19174. The board of supervisors may receive, on behalf of the county, any gift, bequest, or devise for the county free library, or for any branch or subdivision of the library.

19174.5. Notwithstanding any other provision of law, funds from the county general fund may be used to support the county free library.

19175. The title to all property belonging to the county free library is vested in the county. All laws applicable to the collection of county taxes shall apply to the collection of the taxes provided in Section 19170. All moneys of the county free library, whether derived from taxation or otherwise, shall be in the custody of the county treasurer.

19176. Each claim against the county free library fund shall be authorized and approved by the county librarian, or in his absence from the county by his assistant. It shall then be acted upon in the same manner as other claims against the county.

19177. In any county of this state where a law library exists under the provisions of Chapter 5 (commencing with Section 6300) of Division 3 of the Business and Professions Code, the board of supervisors of the county may enter into contracts, or agreements with the board of law library trustees of the law library for the cooperation of the law library and the county free library, and, in that connection, may contract or agree with the board of law library trustees of the law library that the county librarian and other employees of the county free library perform the duties required to be done or performed by the officers and employees of the law library for a compensation to be named in the contract or agreement, and to be paid into the county free library fund.

19178. The board of supervisors may accept on behalf of the county free library, all books and other property of school libraries and of the teachers' library, and may manage and maintain them as a part of the county free library.

19179. Any county library which was established and existed on

Appendix B

April 26, 1911, under the provisions of an act entitled "An act to provide county library systems," approved April 12, 1909, is continued under the provisions of this chapter and shall be considered the same as if established under the provisions of this chapter. If a contract has been entered into between any county board of supervisors and any city pursuant to this article, the contract shall continue in force, and the provisions of Section 19112 shall be applicable thereto, until the establishment and equipment of a county free library under the provisions of this chapter, unless sooner terminated.

19180. The board of supervisors of any county in which there has been established a county free library which does not serve the entire county may, on behalf of the county free library, construct, build, repair or refurnish buildings to be used for county free library purposes, payment for which may be made from the general fund of the county. If payment is made from the county's general fund, the county auditor shall each fiscal year thereafter transfer from the county free library fund to the county's general fund as a prior claim against the county free library fund for as many years as are determined by the board of supervisors but not to exceed 20, an equal annual installment in such amount that over the designated period of years the entire payment from the county's general fund will be completely repaid. Payment of the costs of the construction of a county free library building may also be made from the employees retirement fund of a retirement system established under the authority of the County Employees Retirement Law of 1937 as an investment of that fund and under the conditions specified in that law.

REVENUE AND TAXATION CODE

SECTION 2201-2216

2201. Unless the context otherwise requires, the definitions contained in this article govern the construction of this chapter. The definition of a word applies to any variants thereof; the singular tense of a word includes the plural.

2202. "Ad valorem property taxation" means any source of revenue derived from applying a property tax rate to the assessed value of property.

2203. "City" means any city whether general law or charter, except a city and county.

2204. "Classification of property" means any enumeration or grouping of property by a statute which results in it being treated differently from other property for purposes of taxation.

2205. "Costs mandated by the courts" means any increased costs incurred by a local agency or school district in order to comply with a final court order issued after January 1, 1973, or with a final court order issued prior to July 1, 1972, if the costs incurred by a local agency or school district as a result thereof are not incurred until after June 30, 1973. "Costs mandated by the courts" do not include (i) costs incurred as a result of a judgment in an eminent domain or condemnation proceeding, (ii) costs incurred in order to comply with a final court order mandating the specific performance, or awarding damages as a result of nonperformance, of any contract or agreement entered into after January 1, 1973, and (iii) costs incurred as a result of a final court order which requires a local agency or school district to comply with a state-mandated program or service enacted after January 1, 1973, which the court has determined that the local agency or school district has failed to comply with prior to such order.

2206. "Costs mandated by the federal government" means any increased costs mandated specifically by the federal government upon a local agency or school district after January 1, 1973, in order to comply with requirements of federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact such law or regulation to meet specific federal program or service requirements would result in substantial monetary penalties or loss of funds to public or private persons in the state. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

Appendix C

2206.5. "Costs mandated by the voters" means any increased costs expressly mandated upon a local agency or school district after September 2, 1975, by any statute or any amendment to the State Constitution adopted or enacted pursuant to the approval of a statewide ballot measure by the voters. "Costs mandated by the voters" does not include costs which are specifically reimbursed or funded by the terms of such ballot measure.

2208. "County" means any chartered or general law county. "County" includes a city and county.

2208.5. "School district" means any school district, community college district, or county superintendent of schools.

2209. "Executive order" means any order, plan, requirement, rule or regulation issued:

(a) By the Governor, or

(b) By any officer or official serving at the pleasure of the Governor, or

(c) By any agency, department, board or commission of state government; provided that the term "executive order" shall not include any order, plan, requirement, rule or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code.

It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available.

"Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

2210. "Law enacted after January 1, 1973," means any statute enacted by the Legislature after January 1, 1973.

2211. "Local agency" means any city, county, special district, authority or other political subdivision of the state.

2212. "Percentage change in the cost of living" means the percentage change from April 1 of the prior year to April 1 of the current year in the California Consumer Price Index for all items, as determined by the California Department of Industrial Relations.

2213. "Property tax rate" means any rate of tax or assessment which is levied per unit of assessed value of property. "Property tax rate" includes any rate or assessment which is levied on the value of land only, as well as any rate or assessment which is levied on the value of land and improvements.

2214. "Sales tax exemption" means any provision which causes a reduction in revenue to a city or county under Part 1.5 (commencing with Section 7200) of Division 2.

2215. "Special district" means any agency of the state for the local performance of governmental or proprietary functions within limited boundaries. "Special district" includes a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area, formed for the purpose of designating an area within which a property tax rate will be levied to pay for a service or improvement benefiting that area. "Special district" does not include a city, a county, a school district or a community college district. "Special district" does not include any agency which is not authorized by statute to levy a property tax rate or receive an allocation of property tax revenues. However, for the purpose of the allocation of property taxes pursuant to Chapter 6 (commencing with Section 95) of Part 0.5, and notwithstanding Section 2237, any special district authorized to levy a property tax or receive an allocation of property tax by the statute under which the district was formed shall be considered a special district.

2216. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code; areas receiving county fire protection services pursuant to Section 25643 of the Government Code; and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code, shall be considered "special districts" for all purposes of this chapter.

Wallace Roger Clark

Work History

Interim County Librarian, Mendocino County Library, May 2014 to current:

*Oversee the workings of five branch libraries and outreach services; help plan annual budget; work closely with County Government, County Department heads and with various citizen groups (Friends of the Library, Library Advisory Board); involved in the strategic planning process; work with library leadership teams to ensure the that library system is running at it's optimal best.

Branch Librarian, Fort Bragg Branch, Mendocino County Library, Fort Bragg, CA: July 2012 to May 2014:

*Supervise five energetic and enthusiastic paid staff, including two clerks, two pages and one children's librarian.

*Work closely with Volunteer coordinator to ensure that scheduled staff needs are met. Oversee work of volunteer staff. Manage patron complaints, issues and concerns.

*Work cooperatively with the Friends of the Library board to ensure that their mandate, to best serve the branch and the community, is met.

*Oversee general day to day operations of small but busy coastal branch library, second busiest in the Mendocino County Library system. Work with library staff in collaborative ventures to ensure that smaller branches collection and staff needs are met.

*Collection development, book selection, deselection, work with online vendors and local merchants to ensure collection best serves the needs of the community and the cooperative tri-county system.

*Coordinate and guide staff meetings, maintain timesheets, provide coaching, training and write up annual staff evaluations.

*Oversee building maintenance, upgrade and plan traffic flow, shelving and seating of the branch floor plan. Analyze, plan and engage patrons in a wide variety of book, film and computer training programming.

*Co-writer and recipient of LSTA Steampunk grant. Participate in continued professional education through online training programs (Infopeople) and regional workshops and conferences (PNLA, CLA). FEMA/CPR/AED certified.

*Outreach, local art focused committee work, community team building with local non-profit and cultural agencies, active volunteerism in and around the region.

*Other duties include but not limited to: collection problem solving, circulation assistance, local history collection maintenance, art selection, display organizer, site renovation and innovation instigator.

Bookmobile Coordinator, Meridian Library District, Meridian, ID: November 2010 to July 2012:

*Supervised two staff (one full time, one part time) members while providing outreach and various library services to neighborhoods, schools, senior centers, retirement homes, parks and home bound patrons all around the City of Meridian.

*Planned and instituted various programs and outreach services to new sectors of the community.

*Collection development, readers advisory, weeding, resolved patron issues, circulation and reference work.

*Collected overdue fines, service and maintain library vehicles, outreach service to schools, seniors and shut-ins.

*System wide United Way Coordinator, 2011.

Volunteer, South Kitsap Helpline Foodbank, Port Orchard, WA: September 2009 to November 2012:

*Provided assistance in warehouse and kitchen, participate in food drives and delivery runs, process orders and help pull together patron food baskets.

Manager, Orchard Theater, Port Orchard, WA: September 2009 to November 2010:

*Maintained auditorium, front lobby and snack bar, worked projectors, set up films, provided film overview and commentary, lead film discussions with local film groups, promotion, outreach and general managerial duties, including cash register resolutions, payroll and the like.

Adult Services Librarian, Port Orchard Branch, Kitsap Regional Library, Port Orchard, WA: May 2006 to September 2009:

*Provided quality front line customer service to a wide variety of patrons, conducted via phone and face to face well received reference desk interviews, led community book and film discussion groups, contributed to the development and implementation of system-wide adult programming, coordinated community displays and branch volunteer duties.

*Participated in KRL's Library 2.0 program and was given the Reader's Choice award for "Most Popular Blog".

*Aided in the overall maintenance and development of branch book, film and music collections, participated in various library committees and acted as branch lead for the Fathoms o' Fun parade.

Paging Department Supervisor, Kitsap Regional Library, Sylvan Way Branch, Bremerton, WA: January 2003 to May 2006:

*Supervised staff of eleven, maintained Central Library collection through daily hold reports, discharging of patron materials, shelving and periodical upkeep.

*Provided reference assistance, coordinated branch display work, scheduled paging staff, managed system wide sub-pool, interviewed, hired, trained, conducted yearly evaluations and supervised branch pages, substitutes and volunteers.

*United Way Coordinator, managed campaign for six increasing more profitable seasons.

Proprietor, Northwest Passage Toy Soldiers, Port Orchard, WA: June 2002 to November 2010:

*Sales, inventory, amassing stock through various on-line retailers, auctions and second hand stores, printed resource and on-line research, product review and testing.

Adult Services Librarian, Queen Anne Branch Library, Seattle Public Library, Seattle WA: February 1996 to July 2002:

*Provided exemplary reference service to adults, young adults and children, utilizing a variety of resources, including print sources, on-line CD-ROM indexes and databases, Internet search engines, and in-depth Sirsi-Dynix library catalog searches.

*Skillfully handled a wide variety of collection development tools, maintained and honed a dynamic and well-rounded adult print/media collection. Taught introductory computer classes/catalog search skills to senior citizens, including Internet basics.

*Arranged and scheduled adult focused programming, including poetry and book discussion groups.

*Directed efforts of teen volunteers, conducted tours for middle-school students. Maintained and solicited collections for public display case.

*Participated in a variety of committees, including review of electronic resources, media selection, branch web-page design and Adult Services Mission Statement revision.

Outreach Coordinator, Bookmobile Services, Everett Public Library, Everett WA : September 1992 to February 1996:

*Provided outreach service and programming to shut-ins, senior citizens, retirement homes, preschools and home day cares.

*Supervised three outreach paraprofessionals.

*Requested and was granted branch and children's reference desk hours in order to maintain professional standards.

*Enthusiastically handled monthly statistics, storytelling, scheduling, vehicle maintenance and serving as library liaison for local and state-wide community childcare organizations.

Storymobile Coordinator, Outreach Service to Daycares, Jackson County Library System, Medford, OR: September 1991 to September 1992:

*Supervised and ran unique rural mobile home delivery service to home daycare providers in Southern Oregon. Scheduled and supplied child care providers with specialized materials and performed monthly in-house story-times on a county-wide basis.

*Coordinated schedules and training of twenty volunteers, wrote monthly outreach newsletter for day care providers and child care agencies and acted as liaison for community literacy and early childhood education groups.

*Co-founded a local storytelling guild at the Ashland branch library.

Children's Specialist, Costa Mesa Branch Library, Orange County Public Library, Costa Mesa, CA: June 1990 to August 1991:

*Provided full range of children's services and programming, including preschool, after-school and evening story time, crafts, summer reading clubs, tours, school visits, and storytelling.

*Expanded library's role in the neighborhood by participating in community outreach, provided adult and children's reference, reader's advisory, book selection and bibliographic instruction.

*Established the South Coast Storytellers Guild, a regional storytelling group.

Library Assistant, Children's Department, Santa Ana Public Library, Santa Ana, CA: September 1985 to September 1990:

*Provided evening and weekend programming, display set-up, tours, outreach to schools, reader's advisory and children's reference.

Research library clerk, WED Enterprises (Walt Disney Imagineering) Library, Glendale, CA:

*Maintained 20,000 volume special library, provided circulation service to designers, artists, special effects and all manner of technical personnel during Disney's EPCOT heyday. Annual canoe race team volunteer.

Education

MLS: UCLA , 1990 , emphasis on Children's Librarianship. Final project was a joint Santa Ana Public Library/Santa Ana Unified School District program, conducted at Franklin Elementary, with a largely Hispanic student population. With staff assistance established a very successful bi-lingual evening storytelling program, library bibliographic instruction course and an afterschool reading club.

BA: California State University Fullerton, 1998: Liberal Studies, emphasis on folk culture.

Life

Interests include home renovation, film appreciation, family outings, gathering and collecting cookbooks and recorded music through regular and methodical second hand store searches as well as slowly working on my version of the Great American Novel.

Volunteer activities: Mendocino Film Festival Board, Coast Dia De los Muertos Committee, Winesong, Mendocino Coastal Clean-up, Mendocino Coast Chamber of Commerce Whale Days, Idaho Shakespeare Festival, KRL Foundation Gala, South Kitsap Helpline Food bank and Historic Orchard Theater.

Honorable discharge U.S. Navy, Data Processor (E-5 rating), last two years homeported in Yokosuka, Japan, designated supervisor of a twenty man shop.

CA State drivers license, clean abstract, insurable.

Proficient with Microsoft Word and various Windows and social networking tool applications.

RESOLUTION NO. 70-191

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO ESTABLISHING THE MENDOCINO COUNTY LIBRARY ADVISORY BOARD AND PROVIDING FOR ITS MEMBERSHIP AND ORGANIZATION

WHEREAS, effective July 1, 1970, the Mendocino County Library was reorganized and a County Librarian hired; and,

WHEREAS, the Mendocino County Library Program now includes all the unincorporated areas of Mendocino County as well as the Cities of Fort Bragg and Ukiah; and,

WHEREAS, a new Library headquarters will soon be constructed; and,

WHEREAS, it appears in the best interest of the Library system that a group of citizens be appointed to a Library Advisory Board to provide advice and consultation to the Mendocino County Board of Supervisors regarding operation of the County Library System.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Mendocino that there is hereby created the Mendocino County Library Advisory Board to be composed of:

- a) An appointee by each Supervisor from his Supervisorial District;
- b) An appointee from each City in the County Library System to be nominated to the Board of Supervisors by the City Council of that City;
- c) The County Librarian, who shall be an ex-officio member of the Library Advisory Board.

BE IT FURTHER RESOLVED that the duties and responsibilities of the Mendocino County Library Advisory Board shall be to act in an advisory capacity to the Board of Supervisors, County Administrator and the County Librarian regarding Library operations and services, common needs of the Library System, recommendation, study, and review of long range plans and programs for the Library, consideration of proposals or requests submitted by citizens or groups pertaining to the Library operations, review of budget programs and budget recommendations to the County Administrator and the Board of Supervisors.

BE IT FURTHER RESOLVED that the Mendocino County Library Advisory Board shall submit an annual activity report to the Board of Supervisors by February 15th of each year.

1970

BE IT FURTHER RESOLVED that the Mendocino County Library Advisory Board will adopt by-laws regarding its operation procedures which shall be approved by the Board of Supervisors.

BE IT FURTHER RESOLVED that the term of appointments to the Mendocino County Library Advisory Board shall be for one year of appointment and appointee shall serve until a successor is appointed by the various appointing Supervisors or City Councils.

BE IT FURTHER RESOLVED that members appointed to the Mendocino County Library Advisory Board shall be reimbursed 10¢ a mile for travel to and from regularly called meetings, and shall be reimbursed the cost of one meal if required, due to a regularly called meeting. These charges shall be borne by the County Library budget.

BE IT FURTHER RESOLVED that copies of this resolution shall be forwarded to City Councils of Fort Bragg and Ukiah and the County Librarian.

The foregoing resolution was introduced by Supervisor Banker, seconded by Supervisor Sawyers, and carried, this 19th day of August, 1970, by the following vote on roll call.

AYES: Supervisors Barra, Banker, Sawyers

NOES: None

ABSENT: Supervisors Scaramella, Avila

WHEREUPON, the Chairman declared the resolution adopted, AND SO ORDERED.

Wm. Charles Barra
Chairman

ATTEST: Viola N. Richardson, Clerk-Recorder

By *Deputy Clerk*
Deputy

Grand Jury Report

RESPONSE FORM

Grand Jury Report Title: The Mendocino County Free Library – How is it doing after Measure A?

Report Dated: June 9, 2014

Response Form Submitted By:

Lloyd Weer, Auditor-Controller

Response MUST be submitted, per Penal Code §933.05, no later than:

August 8, 2014

I understand that responses to Grand Jury Reports are public records. They will be posted on the Grand Jury website: www.co.mendocino.ca.us/grandjury. The clerk of the responding agency is required to maintain a copy of the response.

I understand that I must submit this signed response form and any attachments as follows:

First Step: E-mail (word documents or scanned pdf file format) to:

- The Grand Jury Foreperson at: grandjury@co.mendocino.ca.us
- The Presiding Judge: grandjury@mendocino.courts.ca.gov

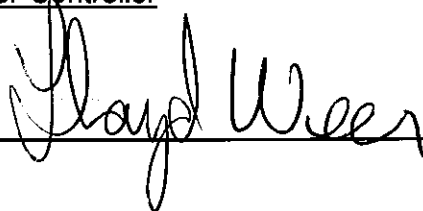
Second Step: Mail all originals to:

Mendocino County Grand Jury
P.O. Box 939
Ukiah, CA 95482

Printed Name: Lloyd Weer

Title: Auditor-Controller

Signed: _____



Date: _____

7-16-2014

Findings -

F2. The A-87 costs charged to the County Free Library are not clearly identified in the budget and the amount charged is questionable.

Auditor-Controller Response: Disagree partially - The amount of A-87 costs charged to the Library is correct. Beginning with the 2014/15 budget we will more clearly identify these charges in Library Budget Unit 6110 under the line item 862194 titled "A-87 Costs".

F3. The County Free Library is being deprived of its dedicated funds due to improper A-87 charges, thus unjustly enriching the General Fund.

Auditor-Controller Response: Disagree – The amount of A-87 costs charged to the Library is correct and the library is not being deprived of its funds. The County's entire A-87 Cost Plan is certified annually by the State Controller's Office. The State also performs an audit on the plan once every two years.

F4. The Board of Supervisors and the CEO have historically and continuously fail to recognize or treat the County Free Library as a Special District.

Auditor-Controller Response: Agree – The County treats the Mendocino County Library as a "County Free Library" and not as a "Special District" (Library District). The Mendocino County Library does receive a pro rata share of property tax revenue, and is treated the same as a special district for revenue and tax purposes only. The County maintains the Library's funds in a Special Revenue fund.

F5. The property tax apportionment due the County Free Library is not clearly identified and the amount provided is questionable. The current method of computing the apportionment leads to the compounding of errors and underfunding.

Auditor-Controller Response: Disagree – The Library's pro rata share of property tax revenue comes in the form of general fund support and is the only amount in BU 6110 line item 827802. It seems clearly identified to me. The agreed upon method is based on changes to the Tax Roll's assessed valuation, year after year.

F6. The accounting methods and procedures used by the County for the County Free Library do not follow either the intent or requirements of law.

Auditor-Controller Response: Disagree – The County’s accounting methods follow federal and state law. The County’s accounting methods are performed in accordance with U.S. Generally Accepted Accounting Principles (GAAP). The County’s financial transactions are audited each year by an outside independent certified accounting firm (see Auditor’s web site for the reports).

F8. Contrary to the intent and utility of having an advisory board, the Board of Supervisors and the CEO neither sought nor took the advice of the Library Advisory Board.

Auditor-Controller Response: Disagree – Defer to the BOS and CEO for response. The Auditor-Controller has no direct knowledge of this.

F9. The County has deprived the County Free Library of at least \$1,000,000 for the period 1998 through 2013, contrary to statements made by the CEO to the Board of Supervisors.

Auditor-Controller Response: Disagree – We assume the bulk of this amount refers to the County Free Library Law (Education Code 19147) that requires the salary of the County Librarian be paid at the same time and in the same manner and out of the same fund as the salaries of other County officers are paid.

All Mendocino county officers (Department Heads) are paid in the same manner and out of the fund in which they work. For example, the General Services Agency Director is paid out of the general fund, the Director of Transportation is paid out of the road fund, the Air Pollution Control Officer is paid out of the air quality fund and... the Librarian is paid out of the library fund. The County Free Library law (Education Code 19147) does not require that the Librarian’s salary come out of the “general fund” and therefore, the county has not deprived the Library of any funding.

F10. The Board of Supervisors is not following State law regarding County Free Libraries.

Auditor-Controller Response: Disagree – Defer to the BOS for a response. The Auditor-Controller has no direct knowledge of this.

F12. The A-87 equipment costs currently assessed are erroneous.

Auditor-Controller Response: Disagree – The A-87 Cost Plan provides that a grantee be compensated for the use of equipment through a “use allowance”. Use allowance is the method of allocating the cost of fixed assets to specific time periods in which the County benefits from the use of the assets. A standard percentage of the total cost of each fixed asset may be claimed each year that the asset is in use. The Library must certify their fixed asset listing annually with the County and this list is used to determine the library’s equipment use allowance. The Library’s A-87 equipment use allowance is correct and has been approved by the State Controller’s Office.

Recommendations -

R1. The County Free Library be recognized and treated as a special district in the budget documents, on the county website, in accounting systems and in management. (F3, F4, F5, F6, F10)

Auditor-Controller Response: Will not be implemented - The County is correct in treating the Mendocino County Library as a County Free Library, and not as a Special District. The Library is a Special Revenue Fund.

R3. The County Auditor, CEO, Board of Supervisors, and the new County Librarian together establish the Library’s legal pro rata share of property taxes. The legal pro rata amount be reflected in detail in the County budget documents. (F4, F5, F6, F10)

Auditor-Controller Response: Will not be implemented – This was already established long ago after Prop. 13 laws were passed. The Library receives the agreed upon pro rata share plus or minus the current year assessed valuation, year after year. This amount appears in the budget book under the Library’s BU 6110 line item 827802 and the detail is located in the Auditor’s Office.

R6. The County Auditor immediately develop an accounting system that differentiates between the General Fund and the Library’s dedicated tax revenues. (F6)

Auditor-Controller Response: Will not be implemented – The County must account for all the Library’s transactions together in one budget unit, regardless of the funding source. The ability for departments to track their own transactions at different levels already exists within the County’s finance system. The Library can choose to track their funds separately through the use of “programs” or “projects”.

R10. The records in the books of the Auditor and the General Services Agency pertaining to fixed assets and buildings be changed to reflect, as accurately as possible, the historical reality of which expenditures came from the General Fund and which from donations, grants, and Library dedicated funds. (F2, F3, F6, F9, F12)

Auditor-Controller Response: Will not be implemented – Per the A-87 cost plan requirements, the Library’s use allowance is calculated on the Library’s equipment and building fixed asset listings... regardless of the source of funding.

R11. The Auditor use the proper cost figures when developing the County-wide Cost Plan and accompanying narrative. (F2, F3, F6, F12)

Auditor-Controller Response: Will not be implemented – The amount of A-87 costs charged to the Library is correct. The County’s entire A-87 Cost Plan is certified annually by the State Controller’s Office. The State also performs an audit on the plan once every two years.

R12. No A-87 charges be levied for purchases or improvements after FY 2010-2011 and any that were levied be reimbursed. (F2, F3, F6, F9, F12)

Auditor-Controller Response: Will not be implemented – See response for R11 above.

R13. After implementation of new accounting procedures, proper and accurate A-87 service costs be paid but care taken that County decisions do not inflate these charges. (F2, F3, F6, F9, F10)

Auditor-Controller Response: Will not be implemented – See response for R11 above.

Response to Grand Jury Report

Report Title: **1.1 The Mendocino County Free Library**

Report Date: **June 9, 2014**

Response by: **Kristin McMenomey, GSA, Director, Mendocino County**

Findings

I disagree with finding number F2. The General Services Agency is not involved in the calculations or administration of A87 costs and has no oversight as to what is published in the County's budget document.

I disagree with finding number F3. The General Services Agency is not involved in the calculations or administration of A87 costs and has no oversight as to what is published in the County's budget document.

I disagree with finding number F6. The General Services Agency is not involved in the accounting methods or procedures used by the County for the Library.

I disagree with finding number F7. The General Services Agency is not involved with the authorities of the County Librarian.

I disagree with finding number F9. The General Services Agency is not involved in the financial aspects of the Library's funding administration.

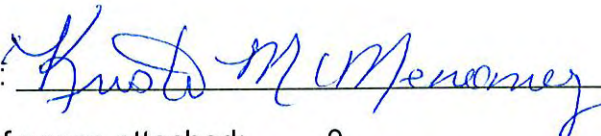
I disagree with finding number F10. The General Services Agency has no involvement in the Board of Supervisors duties concerning the County Library.

Recommendations

Recommendation number R7 has already been implemented. The General Services Agency has always and will continue to record and track all Capital Projects and their funding sources.

Recommendation number R10 will not be implemented because the General Services Agency only keeps track of personal property fixed assets via the County's electronic finance system fixed asset module. The County Auditor-Controller keeps track of real property assets as well as the fiscal aspect of fixed assets and real property assets.

Recommendation number R15 will not be implemented because they are not warranted or are not reasonable. The General Service Agency takes its direction from the Chief Executive Officer as well as the Board of Supervisors as set forth in Mendocino County Code 2.32.

Signature:  Date: 7/10/14
Number of pages attached: 0

Response to Grand Jury Report

Report Title: **1.1 The Mendocino County Free Library**

Report Date: **June 9, 2014**

Response by: **Shari Schapmire, Treasurer – Tax Collector, Mendocino County**

Findings

I (we) disagree wholly or partially with the findings numbered: **F6**

The Treasurer-Tax Collector has no specific information regarding this finding and therefore disagrees with the referenced finding. The accounting methods and procedures utilized by the County are within the legislative autonomy of the Auditor-Controller. The Treasurer-Tax Collector has no knowledge of the Auditor-Controller not following the intent or requirements of the law with implementation of any accounting methods or procedures.

Recommendations

Recommendation numbered **R5** has been implemented.

Accounts in the County's financial system are established by the Auditor-Controller. The Library has had an account for several decades.

Signature: Shari Schapmire Date: July 11, 2014

Number of pages attached: 0