



County of Mendocino
Grand Jury
www.co.mendocino.ca.us/grandjury

Post Office Box 629
Ukiah, CA 95482
(707) 463-4320

REPORT TRANSMITTAL AND REQUEST FOR RESPONSES - FORMAT

April 17, 2008

Meredith Ford, Auditor-Controller
501 Low Gap Road—Rm 1080
Ukiah, CA 95482

**RE: Report Titled: "Revisiting the Board of Supervisors Travel Policy
and Reimbursement Claims" Dated: April 17, 2008**

Attached is a copy of the above report by the 2007-08 Mendocino County Civil Grand Jury. Penal Code §933.05(f) specifically prohibits disclosure of the contents of this report by a public agency or its officers or governing body prior to the release to the public. You will be notified when the report is released to the press. This will occur no sooner than two (2) days after the date of this letter.

Response to Grand Jury Reports is required pursuant to Penal Code §933.05 (copy enclosed). Penal Code §933.05 also requires that your response to the Findings and Recommendations contained in the report be in writing and that it be submitted within **60 days for individual responses from elected officials** or within **90 days for appointed officials and governing bodies** (including such entities as school boards and the Board of Supervisors). The Penal Code is specific as to the format of responses. The enclosed Response to Grand Jury Report Form should be used.

Please send response as an e-mailed attachment to: the Grand Jury Foreman at grandjury@co.mendocino.ca.us with copies to the Presiding Judge at grandjury@co.mendocino.courts.ca.gov and to the Chief Executive Officer at: millerd@co.mendocino.ca.us . **Please also send one signed hard copy to:**

**Mendocino County Grand Jury
P.O. Box 629
Ukiah, CA 95482**

Your responses should follow the following format :

Findings

- I (we) agree with the findings numbered: _____
- I (we) disagree wholly or partially with the Findings numbered:

(attach a statement specifying any portions of the Findings that are disputed; include an explanation of the reasons therefore.)

Recommendations

- Recommendations numbered: _____ have been implemented. (attach a summary describing the implemented actions.)
- Recommendations numbered: _____ have not yet been implemented, but will be implemented in the future. (attach a time frame for planned implementation)
- Recommendations numbered: _____ require further analysis. (attach an explanation and the scope, parameters, and timeframe of the planned analysis including discussion and approval by the officer and/or director of the agency or department being investigated or reviewed and/or the governing body of the public agency when applicable. This time frame shall not exceed six (6) months from the date of publication of the Grand Jury Report
- Recommendations numbered: _____ will not be implemented because they are not warranted and/or are not deemed reasonable. (attach an explanation.)

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.

Date: _____ Signed: _____ # of Pages _____

Should you have any questions, please contact me at **grandjury@co.mendocino.ca.us** or at the address above.

Sincerely,

Dennis Scoles, 2007-08 Foreman

RESPONSE PROCEDURE TO GRAND JURY REPORTS

The governance of responses to Grand Jury Final Report is contained in Penal Code § 933 and § 933.05. Responses must be submitted within 60 or 90 days. Appointed officials and governing bodies (e.g., school boards or the Board of Supervisors) must respond within ninety (90) days; elected officials must respond within 60 days. **Please submit responses as e-mail attachments to:**

- **The Grand Jury Foreperson at:** grandjury@co.mendocino.ca.us
- **The Presiding Judge:** grandjury@mendocino.courts.ca.gov
- **The Chief Executive Officer:** millerd@co.mendocino.ca.us

Mail one signed hard copy to the Grand Jury at P.O. Box 629, Ukiah, CA 95482.

Report Title : **“Revisiting the Board of Supervisors Travel Policy and Reimbursement Claims”**

Report Date : April 17, 2008

Individual Response by: Meredith Ford, Auditor-Controller

Date Due: July 17, 2008

Findings

X I (we) agree with the findings numbered: 10, 13-17, 24, 45, 48-52

X I (we) disagree wholly or partially with the Findings numbered:
3, 4, 11,12, 27, 41-43, 47

(attach a statement specifying any portions of the Findings that are disputed; include an explanation of the reasons therefore.)

Recommendations

Recommendations numbered: _____ have been implemented. (attach a summary describing the implemented actions.)

X Recommendation numbered: 4, 5b have not yet been implemented, but will be implemented in the future. (attach a time frame for implementation)

X Recommendations numbered: 5a ,5c require further analysis. (attach an explanation and the scope and parameters of the planned analysis, and a time frame for the matter)

to be prepared, discussed and approved by the officer and/or director of the agency or department being investigated or reviewed. This time frame shall not exceed six (6) months from the date of publication of the Grand Jury Report)

- Recommendations numbered: _____ will not be implemented because they are not warranted and/or are not deemed reasonable. (attach an explanation.)

Date: _____ Signed: _____

Number of response pages attached: _____

See Explanation below

Grand Jury Report: Revisiting the Board of Supervisors Travel Policy and Reimbursement Claims

Auditor-Controller response to specific findings and recommendations as required by Grand Jury

I disagree wholly or partially with the Findings numbered: 3, 4, 11, 12, 27, 41-43, 47

Finding 3: I have no direct knowledge of the Fourth and Fifth District Supervisors' failure to adhere to the BOS Travel Policy.

Finding 4: There was an assumption on the part of the Auditor-Controller that the Clerk of the Board, in authorizing the payments to Supervisors, was obtaining the necessary information and backup in order to do so. Claim forms were not submitted to this office in such a way that we could verify the accuracy of the claim.

Finding 11: I have no direct knowledge of the procedure by which a formula was arrived at. The Grand Jury asked me to apply a formula they had determined.

Finding 12: I have no direct knowledge of the Grand Jury's rejection of the formula. Finding 13 states this.

Finding 27: My review of the travel claim for June of 2006 indicates 17 round trips in 19 consecutive days.

Finding 41: I have no direct knowledge of the CEO's office or the COB's concurrence with a *"per diem"* interpretation.

Finding 42: I have no direct knowledge of the timeframe for which lodging receipts have or have not been submitted.

Finding 43: No policy is ever 100% clear, but the new BOS Travel Policy makes great strides toward clarity for all concerned.

Finding 47: There are occasions when meals are reimbursed, both for Supervisors and for other County employees. Section 4.2 of Mendocino County Policy #18 details those circumstances when County employees may be reimbursed for meals during travel within the County. The BOS Travel policy, Section II B 4 states *"Meal reimbursement for Board members, who, as part of official County business, attend an event that charges for a meal, will be paid for the full cost of the meal."*

Recommendations 4 and 5b: It is my hope that this can be implemented with the beginning of the fiscal year 2008/09.

Recommendation 5a: I believe the taxable stipend is reasonable, and the provision of County vehicles is unnecessary.

Recommendation 5c: The BOS Travel Policy states that the Supervisor may *"elect"* to stay overnight rather than drive back and forth to their residence. To me, this implies that the stay is for the convenience of the Supervisor, and a meal should not be reimbursed.