

CARPINTERIA PUBLIC CEMETERY DISTRICT



Response to the Santa Barbara County Civil Grand Jury
Report of June 1, 2006

*Water and Cemetery Districts,
Do Special Districts Need Watching?*

RESPONSE TO FINDINGS FOR THE CARPINTERIA CEMETERY DISTRICT

Finding 1. Water and cemetery district board members do not have adequate recent training to make informed decisions on many of the issues applicable to their districts.

Response to Finding 1: Disagree partially with finding. The Board of Trustees is very competent and efficient on matters and issues that come before them.

Finding 2. Water districts generally follow better business practices than cemetery districts.

Response to Finding 2: Disagree partially with finding. Carpinteria Cemetery District has only two employees, a general manager and one grounds man to do all the office work and grounds maintenance of the cemetery. The district should be congratulated for being able to run the cemetery so well with just two employees. Water districts might generally follow better business practices because of the size and bigger staff.

Finding 3. Cemetery districts have inadequate accountability mechanisms (for example, missing written procedures, no apparent operational oversight and little financial oversight).

Response to Finding 3: The District disagrees wholly with the finding. The Carpinteria Cemetery District follows its written procedures. The Trustees oversee the manager and operations of the district. The financial oversight comes from a no cash policy that states that the district office cannot accept cash, only checks, cashiers checks or money orders. The district quarterly reports are handled by an outside CPA Firm and the district is audited yearly by the County of Santa Barbara. The District does not feel it has inadequate accountability.

Finding 4. The Board of Supervisors does not supervise cemetery district board members or timely exercise its power to remove problematic district board members; this result in open-ended terms for cemetery board members, an insular culture, and decision-making based on whim.

Response to Finding 4: Disagree partially with finding. The Board of Trustees feels that it is up to the Supervisors to set the requirements. The district has never had a so called "problematic board member", and to say that Carpinteria Cemetery District Board of Trustees are an insular culture and narrow-minded and make decision based on whim, is offensive.

The district's board is made up of five well known and respected citizens, business persons and a retired school superintendent. It is the belief of the board that they have faithfully and honorably served the interest of the families and citizens of the Carpinteria Valley-Summerland Area, to the best of its ability.

Finding 5. For cemetery and water districts, barriers to public participation include limited and nonexistent e-mail and fax access, spotty Board meeting noticing and minutes, and, for cemetery districts, impediments to administratively raising tenure and misconduct concerns (for example, the information gatekeeper role of the general manager).

Response to Finding 5: Disagree partially with finding. The District e-mail is checked several times a day and the fax access could be improved, but noticing of board meetings and minutes of the meetings are kept up to date by the Clerk of the Board. The Carpinteria Cemetery District has had no misconduct concerns.

Finding 6. Given that cemetery district board members cannot be voted out of office and are not being monitored by an oversight agency, it is up to the public to monitor district performance.

Response to Finding 6: Agree with Finding. It is always the job of the public to monitor the performance of public agencies.

Finding 7. For the cemetery districts, although measures that are both feasible and widely recognized as good practice are available to improve decision-making and performance of board members, they are not used.

Response to Finding 7: Disagree partially with finding. The district agrees that there are recognized measures available to improve decision-making and performance of board members, but sometimes these measures are not economically feasible because of our size, such as having legal counsel on retainer.

Finding 8. Cemetery and water special districts resist even considering consolidation.

Response to Finding 8: Disagree with Finding. The Carpinteria Cemetery District does not resist considering consolidation. Its just that there is no adjacent cemetery district to consolidate with. The nearest cemetery district would be two municipalities away (Goleta).

Finding 9. Cemetery district governing boards are overly dependent on district general managers given the scarce recent training, token standard operating procedures, absence of criteria for decision-making, resistance to consulting legal counsel, and the fact that nearly all the information that comes to the board comes through the general manager or not at all.

Response to Finding 9: Disagree partially with finding. The Board agrees that they depend greatly in the general manager's integrity and ability to operate the cemetery as required by law. The Board believes that there is no absence of criteria for decision making, that the district's operating procedures are not token, and when the Board feels it needs legal counsel, they obtain it. The District's mission is to manage and maintain, the Carpinteria Public Cemetery District in a manner that preserves its beauty and dignity, and offers affordable internment service for the district residents of the Carpinteria Valley-Summerland area.

RESPONSE TO RECOMMENDATIONS TO THE CARPINTERIA CEMETERY DISTRICT

Recommendation 1. Water and cemetery district Board members should receive training, by January 1, 2007, in all subjects mandated by Assembly Bill 1234 (for example, ethics), public agency accounting, how to read balance sheets and statements of activities, budget management, employment law, conflict of interest, and law relevant to district operations (for example, Brown Act Open Meetings Law).

Response to Recommendation 1: The recommendation has not yet been implemented, but will be implemented by October 2006, and the district will be in total compliance with Assembly Bill 1234.

Recommendation 2. Water and cemetery district General managers should receive training, by January 1, 2007, in all subjects mandated by Assembly Bill 1234 (for example, ethics), public agency accounting, how to read balance sheets and statements of activities, budget preparation and management, employment law, conflict of interest, and law relevant to district operations (for example, Brown Act Open Meetings Law).

Response to Recommendation 2: The recommendation has not yet been implemented, but will be implemented by October 2006, and the district will be in total compliance with Assembly Bill 1234.

Recommendation 4. Public noticing of water and cemetery special district board meetings should meet or exceed Brown Act requirements, and the time and place of noticing should be explicitly printed on the meeting agenda.

Response to Recommendation 4: Already Implemented. The Carpinteria Cemetery District meets and exceeds the noticing requirements of the Brown Act. The time and place of noticing are explicitly printed on the meeting agenda and posted on the district's web site and office door one week prior to the board meeting.

Recommendation 5. Water and cemetery special districts should have fax numbers and e-mail addresses, and should check their e-mail daily.

Response to Recommendation 5: Already Implemented. The Carpinteria Cemetery District has a fax number, e-mail addresses and a web site (carpinteriacemetery.com). All are checked on a daily bases.

Recommendation 6. Water and cemetery special districts should develop written policies on complaint processing, expenditure processing, board action, employment, record retention, and, for cemetery districts, removal of board members for cause.

Response to Recommendation 6: The recommendation has not yet been fully implemented, but will be implemented by December 31, 2006.

Recommendation 7. Water and cemetery special districts should keep minutes of all board meetings, and the minutes should state at least:

- 1) Board member, staff and counsel attendance, by name.
- 2) number of attendees that are not board, staff or counsel; and
- 3) for each agenda item or other subject discussed,
 - a. a description of the item,
 - b. the action taken,
 - c. the facts on which the action is based, and
 - d. for each item that cannot be acted upon at the meeting, the issues that must be resolved before action can be taken and the person who is assigned to obtain the information needed to resolve the issue.

Response to Recommendation 7: Already Implemented. The Carpinteria Cemetery District's Clerk of the Board, keeps minutes of all board meeting with the criteria set forth in recommendation #7.

Recommendation 8. Water and cemetery special districts should contact their CPAs and attorneys annually and ask to be briefed on changes in the laws and other requirements applicable to their districts.

Response to Recommendation 8: The recommendation has not yet been implemented, but will be implemented by December 31, 2006. The district will on an annual basis, consult with its CPA and legal counsel on any changes in the laws and other requirements applicable to public cemetery districts.

Recommendation 9. for each action requested of a district board by the general manager, the board should require its general manager to state in writing the facts on which to base a reasonable conclusion that the request should be granted.

Response to Recommendation 9: The recommendation is currently operational as follows. When the general manager requests action of the Trustees at a district board meeting, it is at that point that the board discusses the matter and asks the general manager to state the facts on which to base a reasonable conclusion that the request should be granted, or asks the manager to bring back to the board more information regarding the matter or request. This will all be set down in the minutes of the meeting. Please take in to consideration that we are a small two employee district.

Recommendation 10. Cemetery districts should assess, using an independent third party consultant, the advantages and disadvantages of consolidation with adjacent cemetery districts, and cemetery district boards should make a specific decision to pursue or not pursue consolidation with each cemetery district with which it shares a boundary.

Response to Recommendation 10: The recommendation will not be implemented because it is not warranted or reasonable. The district board has made a decision not to pursue consolidation because the district does not share a boundary with any other public cemetery district. The nearest public cemetery district is two municipalities away (Goleta).

Sincerely, Carpinteria Public Cemetery District Board of Trustees:

David Seehof, Board President

William Carty, Vice-President

James Ballard, Secretary

Frederick Lemere, Trustee

Julian Jordan, Trustee