

September \_\_\_\_, 2010

Honorable Douglas M. Elwell, Presiding Judge  
San Bernardino County Grand Jury  
351 N. Arrowhead Avenue, Room 200  
San Bernardino, CA 92415-0243

RE: Response to 2009-10 San Bernardino Grand Jury Report

Dear Honorable Judge Elwell:

In response to the *2009-10 San Bernardino County Final Grand Jury Report*, the Local Agency Formation Commission for San Bernardino County (LAFCO) offers the following:

Finding 1: "The Cemetery management claims they have never been informed of the requirements regarding submitting monthly financial and annual budgets."

Recommendation 10-32: "LAFCO, Special Districts and the ACR's office need to set up a meeting with the Cemetery Supervisor and the Board of Directors and provide them with understandable guidelines and rules they are to follow. (Finding 1)"

**Response:** The requirements of Finding #1 relate to operational activities any public agency is required to perform as set forth by State statute and the principal act for the District and are not specific requirements of LAFCO, Special Districts, or the Auditor. However, LAFCO has directed its staff to comply with Recommendation 10-32 of the Grand Jury in an effort to assist the agency address deficiencies in its operation. To that end, management staffs of LAFCO and County Special Districts Department are currently scheduled to attend the District's November 10 meeting at the District office in Barstow. Specifically for LAFCO, the Executive Officer will discuss and provide the District with guidelines outlined in Public Cemetery District Law and the Government Code.

At present, County Auditor-Controller/Recorder/Treasurer/Tax Collector management staff has indicated to LAFCO staff that it will not be attending the District's November 10 meeting in Barstow and will set its own schedule to meet with the District. LAFCO has expressed to County Auditor-Controller/Recorder/Treasurer/Tax Collector management staff its

willingness to participate in any future meetings with the District regarding this matter that it would schedule.

Should you have any questions regarding this response or LAFCO actions related to the District, please contact me at the phone number or address listed above.

Sincerely,

KATHLEEN ROLLINGS-McDONALD  
Executive Officer

KRM/MT

cc: David Wert, Public Information Officer, County of San Bernardino

DRAFT