

LINDA A. HILL, ASSESSOR  
COUNTY OF HUMBOLDT

825 5TH STREET, ROOM 300  
EUREKA, CALIFORNIA 95501 PHONE (707) 445-7663  
TOLL FREE (866) 240-0485

June 30, 2010

The Honorable Christopher Wilson  
Presiding Judge  
Superior Court of California, County of Humboldt  
825 Fifth Street  
Eureka, California 95501

Dear Judge Wilson:

The 2009-10 Grand Jury sent me Report 2010-HESS-040. All elected and appointed department heads were directed to respond to Recommendation 5. As the elected assessor, this letter is my response.

“Recommendation 5: That both elected County officers and appointed department heads abide by any resulting new standards for accounting that may be implemented or adopted by the County. Among these, that the Board of Supervisors adopt a policy regarding aging of Accounts Receivable (collectable funds) that is in keeping with generally accepted accounting practices.”

Response to Recommendation 5: The assessor will abide by any new accounting standards or policies that are adopted by the County of Humboldt.

Sincerely,

Linda Hill  
Assessor

cc: Board of Supervisors



HCAOG

June 24, 2010

The Honorable Christopher Wilson  
Humboldt County Superior Court  
825 Fifth Street  
Eureka, CA 95501

**RE: Response to 2009-10 Grand Jury report 2010-CD-01**

Dear Honorable Wilson:

The Humboldt County Association of Governments (HCAOG) would like to take this opportunity to respond to the Findings in 2009-10 Grand Jury Final Report.

*Grand Jury report 2010-CD-01 concerns HCAOG's conformance to state law regarding the Regional Housing Needs Assessment (RHNA) process and the adequacy of notification to allow for sufficient public participation in the process.*

*Finding 1:*

*A review of items on the agendas and minutes verified the disparity between state law requirements and the RHNA process at HCAOG. This process dictates a two-year timeframe to allow for ample public participation.*

*Recommendation 1:*

*That HCAOG adhere to the two-year requirement for the development of RHNA, as required by state law. This will allow for adequate public participation.*

**Proposed HCAOG Board Responses to F.1. and R.1:**

**The HCAOG Board partially disagrees with the finding and will implement the recommendation.**

The Report section of the Grand Jury report erroneously states that the "two-year time period began in Spring 2009". The two-year time period began on August 30, 2007 with the transmittal of the Regional Housing Needs Determination sent from the Department of Housing and Community Development (HCD) to the HCAOG Executive Director. The letter, which is provided in Appendix B of HCAOG's RHNA Plan, adopted December 17, 2009, states that "each jurisdiction must be allocated a share of housing need, by income category, to plan to

HUMBOLDT COUNTY  
ASSOCIATION OF GOVERNMENTS

Members: County of Humboldt • Cities of Arcata, Blue Lake, Eureka, Ferndale, Fortuna, Rio Dell, Trinidad

RECEIVED

JUN 29 2010

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF HUMBOLDT

# **HCAOG**

**Humboldt County Association of Governments**

---

## **MINUTE ORDER**

Certified copy of portion of proceedings.

Meeting of June 24, 2010

8. **PERSONNEL AND ADMINISTRATION**

A. **RESPONSE TO 2009-10 GRAND JURY REPORT (Encl)**

**Background:** The PAC will consider approving Grand Jury response letter for submittal to the Presiding Judge and the Humboldt County Administrative Officer as required.

**MOTION WAS MADE** (Whitchurch/Farley) to forward response letter as presented to the Presiding Judge of the Superior Court, County Administrative Officer and Grand Jury as required.

**MOTION CARRIED UNANIMOUSLY**

I, Debbie Egger, Executive Secretary of Humboldt County Association of Governments, do hereby certify the foregoing to be a true and correct copy of the original proceedings made in the above entitled matter by said Humboldt County Association of Governments as the same now appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand on June 24, 2010.

  
\_\_\_\_\_  
Debbie Egger, HCAOG Executive Secretary

accommodate in updating their housing elements by August 31, 2009". HCAOG's process for the last RHNA cycle took two-years, three months and 19 days. The extended time was in fact required in order to satisfy the 60-day public comment period on the proposed methodology as required by Government Code Section 65584.04(h). HCAOG will adhere to the two-year process as required by State law in the next RHNA cycle.

*Finding 2:*

*It appears from a review of the Brown Act, that one posting available to the public for 72 hours satisfies the minimum requirement; however, the location is not one the public is likely to visit.*

*Recommendation 1:*

*That HCAOG post meeting notices and agendas beyond the current location at the offices of the Humboldt Transit Authority. Post announcements and publicize minutes in multiple ways so that the affected public is likely to be informed.*

**Proposed HCAOG Board Responses to F.2. and R.2:**

**The HCAOG Board agrees with the finding and will implement the recommendation.**

HCAOG staff currently sends meeting notices and agendas to every clerk of every local government in addition to any member of the public requesting to be added to the postal mailing list and/or email list. Staff currently only makes one follow-up call to the Humboldt Transit Authority to ensure that the notice or agenda has been posted. Staff will implement a second follow-up call to the City of Eureka where all Board meetings are held. The recommendation has not yet been implemented, but will be implemented for all meeting commencing in July 2010. Meeting minutes are referred to as Meeting Records on every agenda. Both agendas and meeting records are available on the HCAOG website and are available to any member of the public requesting a copy. HCAOG will not post or otherwise publicize the minutes in any additional manner.

If I can be of any further assistance please do not hesitate to contact our office.

Sincerely,



Marcella Clem,  
Interim Executive Director

cc: Humboldt County Board of Supervisors  
Grandjury@co.humboldt.ca.us



# COUNTY OF HUMBOLDT

JOHN BARTHOLOMEW  
TREASURER-TAX COLLECTOR

825 FIFTH STREET ROOM 125  
EUREKA, CALIFORNIA 95501

PHONE: 707-476-2450

FAX: 707-445-7608

TOLL FREE: 877-448-6829

EMAIL: [taxinfo@co.humboldt.ca.us](mailto:taxinfo@co.humboldt.ca.us)

RECEIVED

JUL - 7 2010

SUPERIOR COURT OF CALIFORNIA July 7, 2010  
COUNTY OF HUMBOLDT

The Honorable Christopher Wilson  
Humboldt County Superior Court  
825 Fifth Street  
Eureka, CA 95501

Dear Judge Wilson,

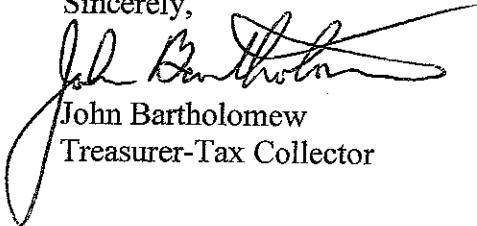
Per the Grand Jury request dated June 24, 2010, the following is my response to Recommendation 5:

As County Treasurer I look forward to a policy addressing aging of 'Accounts Receivable' in keeping with generally accepted accounting practices, and will abide by that policy as directed and as adopted by the County.

The failure to recover grant claims reduces the amount of interest generated by the County portfolio. As mentioned in the report, this "negative interest" currently results in a very real 'time value of money' loss to the General Fund. Current procedure is to charge negative interest to the General Fund with this office keeping track of which funds generated that negative interest and in what amount. An alternative is to post negative interest against the perpetrating fund, thereby increasing its negative balance. This would place the negative interest repayment burden onto the offending fund and those responsible.

My belief is that current procedure exacerbates the problem by passing on the financial pain to the General Fund, and not the responsible party to which it belongs. In addition, current procedure makes for convoluted accounting, compared to the straight forward alternative suggested above.

Sincerely,



John Bartholomew  
Treasurer-Tax Collector

cc: Board of Supervisors  
Grand Jury



# HUMBOLDT COUNTY SHERIFF'S OFFICE

GARY PHILP, SHERIFF

MAIN STATION

CIVIL/COURTS  
(707) 445-7335

826 FOURTH STREET • EUREKA CA 95501-0516  
PHONE (707) 445-7251 • FAX (707) 445-7298

CUSTODY SERVICES  
(707) 441-5159

**DATE: JULY 2, 2010**

**TO: THE HONORABLE CHRISTOPHER WILSON  
PRESIDING JUDGE OF THE SUPERIOR COURT**

**FROM: GARY PHILP, SHERIFF**

**RE: ADDITIONAL RESPONSE TO THE 2009-2010 GRAND JURY  
REPORT**

**GRAND JURY REPORT 2010-HESS-04**  
**COUNTY GOVERNMENT ACCOUNTING STANDARDS**

**RECOMMENDATION NO. 5:**

That both elected County officers and appointed department heads abide by any resulting new standards for accounting that may be implemented or adopted by the County. Among these, that the Board of Supervisors adopt a policy regarding aging of Accounts receivable (collectable funds) that is in keeping with generally accepted accounting practices.

**SHERIFF'S RESPONSE TO RECOMMENDATION NO. 5:**

Recommendation has not yet been implemented, but will be implemented in the future whenever the County decides to implement or adopt any new generally accepted accounting practices and/or standards.

Respectfully submitted,

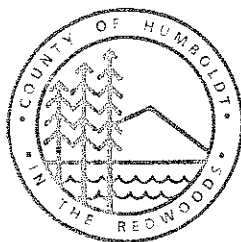
  
GARY PHILP, Sheriff  
Humboldt County

GP:crm  
Cc: Board of Supervisors  
Linda Modell, HCSO

RECEIVED

SEP 01 2010

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF HUMBOLDT



CORONER - PUBLIC ADMINISTRATOR

**COUNTY OF HUMBOLDT**

3012 "I" STREET

EUREKA, CALIFORNIA 95501

PHONE (707) 445-7242

August 30, 2010

The Honorable Christopher G. Wilson  
Humboldt County Superior Court  
825 Fifth Street  
Eureka, CA 95501

**Re: Response to Grand Jury report 2010-HESS-04**

**Recommendation 5:** That both elected County officers and appointed department heads abide by any resulting new standards for accounting that may be implemented or adopted by the County. Among these, that the Board of Supervisors adopt a policy regarding aging of Accounts Receivable (collectable funds) that is in keeping with generally accepted accounting practices.

**Response:** The Coroner-Public Administrator's Office would abide by any policy or accounting practices adopted by the Board of Supervisors.

Respectfully submitted,

Dave Parris  
Coroner-Public Administrator  
County of Humboldt



## Humboldt County Clerk, Recorder and Registrar of Voters

County Clerk & Recorder:  
825 Fifth Street, Fifth Floor  
Eureka, CA 95501  
(707) 445-7593

Elections Office:  
3033 H Street, Room 20  
Eureka, CA 95501  
(707) 445-7678

September 8, 2010

The Honorable Christopher G. Wilson  
Humboldt County Superior Court  
825 Fifth Street  
Eureka, CA 95501

RECEIVED 1

SEP 13 2010

SUPREME COURT OF CALIFORNIA  
COUNTY OF HUMBOLDT

**Re: Response to Grand Jury report 2010-HESS-04**

**Recommendation 5:** That both elected County officers and appointed department heads abide by any resulting new standards for accounting that may be implemented or adopted by the County. Among these, that the Board of Supervisors adopt a policy regarding aging of Accounts Receivable (collectable funds) that is in keeping with generally accepted accounting practices.

**Response:** The Clerk, Recorder and Registrar of Voters Offices would abide by any policy or accounting practices the Board of Supervisors determines is necessary for the successful operation of the County.

Respectfully submitted,

Carolyn Crnick  
Clerk, Recorder & Registrar of Voters  
County of Humboldt

***Grand Jury Report 2010-HESS-04  
County Government Accounting Standards***

**Recommendation 5:**

That both elected County officers and appointed department heads abide by any resulting new standards for accounting that may be implemented or adopted by the County. Among these, that the Board of Supervisors adopts a policy regarding aging of Accounts Receivable (collectable funds) that is in keeping with generally accepted accounting principles (GAAP).

**Response to Recommendation 5:**

The recommendation has been implemented.

The District Attorney recognizes the ongoing responsibility of his Department to abide by the administrative, financial and personnel policies of the County, when said policies do not conflict with the position's State Constitutional duties, State or Federal law and/or the State or Federal Constitutions.

***Grand Jury Report 2010-LJ-01  
Victim-Witness Program***

**Finding 1:**

The Victim-Witness program grant fund reimbursements for at least two quarters of FY 2006-07 were not submitted, resulting in the loss of significant reimbursement monies to the County.

**Response to Finding 1:**

The respondent, District Attorney, disagrees with the finding.

All quarters for the Victim Witness grant were submitted for the Fiscal Year 2006-2007. These documents were provided to the Grand Jury as attachments on June 2, 2009, along with copies of cancelled checks from the State of California and copies of Summary of Revenue Deposits into the Victim Witness Revenue Account.

As there is generally a delay in reimbursement from the State, Federal, and other "grantor" entities. The reimbursement is frequently received, deposited and captured into the correct budget unit in the following fiscal year(s). Therefore, accounting for grants can only be understood if one reviews the complete cycle of that particular grant.

A review of the complete cycle of the grants at issue will reveal both: (1) that all quarters for the Victim Witness grant were submitted for the fiscal year 2006-2007, and; (2) the County lost no reimbursement monies.

**Finding 2:**

County General Fund monies made up the Victim-Witness reimbursement shortfall.

**Response to Finding 2:**