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The Plumas County Fire Departments provide fire protection and emergency medical services to properties and persons in their districts and in other areas via mutual agreements or assignments.

## **Background**

The 2004/2005 Plumas County Grand Jury undertook a study of the fire departments in the County as a follow up to the work done by the 2002/2003 Grand Jury. The latter Grand Jury performed extensive analysis and research of the problems facing the fire departments in the county. As part of the current Grand Jury's follow-up process, a questionnaire was distributed to the fire chiefs that asked them about their status, operation, and the problems they are currently facing. They were also asked for suggestions for solving current problems.

## **Findings**

1. The recommendations of the 2002/2003 Grand Jury were, for the most part, ignored by the County. The following list contains the recommendations of that Grand Jury. For each finding or recommendation, the current status, as found by the current Grand Jury, is shown in bold print.

### 2002/2003 Grand Jury Findings:

1. *Plumas County has no legal requirement to provide fire protection services to the citizens of Plumas County. That responsibility is relegated to the fire districts within the County.*

**Current Status: No change in this situation.**

2. *The County Fire Warden position is part-time and exercises no direct control over the fire districts within Plumas County. The Fire Warden does respond when requested by the fire districts to provide technical assistance and training.*

**Current Status: The Fire Warden has resigned.**

3. *With few exceptions, Plumas County fire districts have inadequate funding to carry out their mission. Most equipment is outdated and each of the districts relies on volunteers to staff their departments.*

**Current Status: No change in this situation.**

4. *Approximately 20 percent of the privately held land in the County is not in a fire district.*

**Current Status: Little change in this situation.**

5. *A majority of fire chiefs interviewed favored more coordination and assistance from the County Fire Warden on fire issues such as funding, standardizing grant writing, training, recruiting and acquiring equipment.*

**Current Status: Since there is now no fire warden, this situation has worsened.**

6. *There is no proactive effort by the County to inform new residents what level of fire protection, if any, exists in their area. In fact, on more than one occasion, witnesses responded with a “let the buyer beware” reply on that issue.*

**Current Status: No change in this situation.**

7. *Plumas County Resolution No. 01-6534 is a resolution adopting a policy for County property tax exchanges with special districts providing fire protection services.*

**Current Status: This Grand Jury has seen no evidence that this resolution has been acted upon.**

2002/2003 Grand Jury Recommendations:

1. *That the Board of Supervisors form a Fire District Consolidation Committee, with members including the County Fire Warden, Fire District Chiefs, Executive Director of LAFCo and a representative of both CDF and Fire Safe Council to determine the feasibility of establishing three to five regional fire departments within the County The Grand Jury urges the Board of Supervisors to make this a high priority and coordinate closely with LAFCo Executive Director.*

**Current Status: Such a committee has not been formed.**

2. *That the proposed Fire District Consolidation Committee advises the boards of county fire districts on methods to increase funding, including, but not limited to, developer and user fees. The Grand Jury recognizes that this is a cumbersome, political process. Nevertheless, the Board of Supervisors should do everything necessary to provide the committee with expertise in raising fees and exactions to properly fund the fire protection effort within Plumas County.*

**Current Status: No committee was formed. Thus, there has been no action on this recommendation.**

3. *That the community service districts providing fire protection review the benefits (Resolution 01-6534) of annexations and/or reorganizations to avail themselves of a property tax exchange with the County of up to 7 percent of the tax increment. According to the Resolution, as a condition of the exchange, the district must attempt to raise additional revenue from the voters or landowners in the affected tax rate areas.*

**Current Status: There has been some activity in this area, but there is no general application of this resolution.**

4. *That the Board of Supervisors empower and direct the County Fire Warden to determine which areas in the county are not covered by a fire district and advise LAFCo, so that those areas can be annexed into a fire district.*

**Current Status: This Grand Jury has seen no attempt by the County to identify such areas.**

5. *That the County Fire Warden monitors the county fire districts for compliance with SB 1207 and CAL OSHA standards. The fire chiefs of each of the districts need to provide their full cooperation and assistance in this endeavor.*

***Current Status: The Fire Warden has resigned.***

2. Since there seemed to be a great deal of confusion and animosity on the part of the fire chiefs regarding the Plumas County Local Area Formation commission (LAFCo), this jury interviewed the LAFCo executive director. As a result of this interview, it was found that the commission is state-mandated, is operating according to California state law, and is a necessary partner in the County planning process. Since it is essentially a regulatory commission and has an extensive list of mandated conditions for changes in districts, the LAFCo is seen as a very expensive road block to change. Many fire departments simply cannot afford the expense of meeting the LAFCo requirements and fees. There has been at least one instance where a department aborted proposed changes due to the complexity and expense of the process. There has also been at least one instance where a proposed change has been cancelled even before applying to LAFCo due to the process' perceived complexity and expense.
3. Current methods of funding the fire departments are inequitable in that a few departments are over-funded and most departments are under-funded. When under-funded, departments must rely on the charity of other departments and agencies inside and outside Plumas County and on the charity of the people and companies within their districts in order to survive. This has resulted in the use of antiquated equipment and improvisations that endanger the lives of the departments' personnel and the lives and property of the persons they are trying to protect. These situations are direct violations of OSHA regulations. On the other hand, a few departments have more money than they can use. This could be construed as a waste of public funds.
4. The County provides very little assistance and few services to the County's fire departments. These volunteer organizations are in great need of centralized training, grant research and preparation, equipment acquisition, administrative assistance and guidance and other services that can best be provided on a central or regional basis.
5. There have been many discussions regarding the creation of regional fire districts. Based on the survey conducted by this Grand Jury, there is no general consensus among the fire chiefs.
6. Many of the fire departments are embedded in community services districts. This has the advantage of potentially increasing the availability of funding and other resources and has the disadvantage of burying the concerns and needs of the departments in organizations formed primarily to provide utility and other non-emergency services.
7. There is no standardization of communication equipment between departments. This causes problems during operations involving more than one department.
8. Provision of fire protection is not an essential element in the planning process for new real estate developments.

**Recommendations**

This Grand Jury recommends that:

1. The recommendations of the 2002/2003 Grand Jury be implemented except where modified by this Grand Jury's recommendations.
2. The office of Fire Warden be re-established and strengthened to provide more direct control of, and assistance to, the fire departments. This assistance would include funding, searching for grant opportunities and standardizing grant writing, providing or arranging for training, recruiting, and acquiring equipment. In addition, the Fire Warden should play a significant role in the activities of the Plumas Sierra Fire Chiefs Association.
3. An equitable method of funding be found that will provide the resources needed to perform their jobs without undue concern for costs and at the same time not produce more revenue than can be efficiently utilized by the departments.
4. No real estate project or development be approved without adequate coverage by an existing or new fire department.
5. A Plumas County map overlay be developed that clearly shows the boundaries of all fire districts and highlights those areas that are not protected by any fire department.
6. A plan to make all fire departments independent entities with their own funding and operational control be created. This should not exclude the creation of cooperative agreements with other departments or other government agencies.
7. The County consider subsidizing the training of fire fighters and emergency medical personnel and the administrative personnel or services of the fire departments.
8. The Board of Supervisors and the LAFCo undertake an educational program throughout the County to improve the understanding of its function and procedures and its place in the planning process.
9. The fire departments make an effort to understand the LAFCo's function and procedures and its place in the planning process.
10. The LAFCo be audited by a qualified auditing company or agency.
11. The Board of Supervisors and the LAFCo, in certain circumstances, consider subsidizing, reducing, or rescinding LAFCo fees for changes in fire districts.

### **Commendation**

In spite of the problems facing the fire departments, there is a good esprit de corps among the fire fighters. They willingly assist other departments and agencies and respond to emergencies without regard to funding and the quality of their equipment.

# PLUMAS COUNTY FACILITIES SERVICES DEPARTMENT

## Function

The Facilities Services Department (FSD) is charged with providing and maintaining acceptable environments in which all county employees are able to comfortably carry out their individual duties. The FSD maintains over thirty (30) facilities and real properties owned and/or operated by the county.

## Background

The prior year's Grand Jury performed a fundamental investigation of the FSD and recommended that this year's Grand Jury follow up with a more thorough investigation. During this review, we interviewed the County Administrative Officer (CAO), the Facilities Department head, the County Auditor/Controller, and many other employees who deal and interact with the FSD.

## Findings

1. The FSD has done a commendable job in view of its lack of sufficient support both in personnel and in funding required to perform its functions.
2. There seemed to be inadequate coordination and communication between the FSD the Auditor/Controller, the Sheriff's Office, the Jail Commander, and the Board of Supervisors (BOS).
3. Over the past two years, the FSD has been inordinately impacted by budget reductions. This is primarily due to the fact that, unlike other County departments, the utilities and other fixed costs relating to all county facilities are part of this department's budget. Thus, when departments are subjected to an across-the-board budget cut, the FSD must cut its only variable costs: personnel and supplies.
4. The number of facilities that have not been brought up to standards necessary to meet the needs of the disabled public is absolutely appalling and definitely does not meet the legal requirements under existing applicable laws. This law has been in effect for many years and the county is not now and has not been in compliance. Just because the county under its current insurance arrangement has only limited liability, it is in no way excusable to avoid this responsibility.
5. There appears to be no system to evaluate the many physical facilities the county owns as to the feasibility of maintaining or replacing individual structures or complexes.

## Recommendations

The Grand Jury recommends:

1. The BOS, the county Auditor/Controller, and the Director of Public Works actively support the mission of the FSD through adequate funding and personnel to avoid further deterioration of the county's many physical facilities.
2. The BOS mandate coordination, cooperation, and communication between the FSD and the BOS and between the FSD and all other County departments.
3. The BOS periodically review the FSD's mission and the progress being made toward the accomplishment of that mission.
4. The BOS read and become thoroughly conversant with the legal requirements that all public facilities are to be available and accessible to any disabled person and take appropriate action.
5. The BOS mandate that all the county-owned and/or operated facilities are annually inspected and evaluated to determine:
  - a. Their structural integrity
  - b. The feasibility of their continued maintenance
  - c. If the facility should be replaced
  - d. If the County should discontinue its operation/ownership
6. That utility and other fixed facility costs be removed from the FSD's budget, or allowance be made for the inordinate amount of its budget that cannot be reduced. These costs should not be part of any budget cuts.

## **INDIAN VALLEY COMMUNITY SERVICES DISTRICT**

### **Function**

The Indian Valley Community Services District (IVCSD) provides the following services to the inhabitants of the District:

1. Water
2. Sanitation
3. Fire Protection
4. Ambulance Service
5. Public Works – including road and building maintenance

### **Background**

In response to citizen complaints, the Grand Jury reviewed the use of funds procured by the IVCSD to acquire and rehabilitate the Greenville Water system and investigated a charge of nepotism. The Grand Jury was also asked to ensure that financial audits are conducted regularly by a qualified accountant.

### **Findings**

The funding to acquire and rehabilitate the Greenville Water system consisted of a \$1,957,863 loan from USDA Rural Utilities Services (RUS) at 4.5% interest and a grant of \$35,000 from the same agency. Terms of the loan are annual payments on a sliding scale with the first payment due two years after the granting of the loan which occurred in September of 2003. The total cost of procuring the Bidwell Water System was \$1,351,331. The remainder was to be used for the rehabilitation of the system. The actual work started in September of 2003. It was closely monitored on a monthly basis by the USDA RUS. A review of the check register of the account required to be set up by the terms of loan was reviewed by the Grand Jury and was found to be in order. There was a formal proposal and bidding process performed by the District. The project was performed in eight (8) phases and is now complete. Before the project started, the water system was losing the majority of its water due to leakage. When the project was completed, the leakage problem was reduced, but not eliminated due to the poor quality of the miles of branch pipes not covered by the project.

The above loan and grant was specified for the purchase and rehabilitation of the system as a whole and the replacement of the filter media in the pressure water filter. It did not cover the structure of the water filter which was later determined to be failing. A second loan in the amount of \$200,000 was requested from the County for the purpose of repairing or replacing the failed filter and adding a new one with the same filtering capacity. The second filter is needed to bring the system into conformance with state health standards for filter capacity. The existing filter was fixed at a cost of about \$43,000 using funds left over from the large loan. The District has obtained a single-cell filter from the Lake Davis system that could be used as a pre-filter for the current system. The District received a bid of about \$97,000 to provide 2 new filters. The district is also investigating the possibility of acquiring used filters from other water districts. The cost of modifying the filter site, including buildings and new piping, would be extra. As security collateral for the loan, the District provided five acres of land adjoining highway 89, income from the Greenville Water System, and agreed to sell part of its water rights to avoid default on this note. The District had received a bid of \$150,000 from a private party for the land and also received an estimate from a realtor that stated the property would be worth \$120,000. The loan terms are: 18 months with an interest of 1% above the rate the County receives on its long term investments. This results in an interest rate of about 3.5%. Terms would be renegotiated at the end of 18 months if the loan is not repaid. The District is working on getting a USDA grant or loan to retire this loan.

As regards to the charge of nepotism, the Grand Jury found that the daughter and grandson of a current employee were hired apparently without a significant search or advertisement. One is no longer with IVCS and had worked only about 2 hours per week from January to June of 2004. The other started in June of 2004 as a temporary, as-needed employee. He started working only a few hours a week and is now up to about 30 hours per week. It was determined that at no time was either relative under the current employee's direction nor did they work in the same area, nor was any evidence found that the current employee directly influenced the decision to hire the relatives. The by-laws of the District do not prohibit the hiring of relatives.

Finally, the Grand Jury investigated the allegation that the District was not regularly audited by a qualified auditor. Such audits are required of all community districts on an annual basis. The Grand Jury was provided with the audit reports by qualified accounting

firms for the last 4 years. The only deviation from the audit requirement was that the years 2001 and 2002 were combined in one report.

### **Recommendations**

IVCSD should improve its methods for informing its customers and the local community of the programs and services it provides by:

1. Publicizing progress on current projects explaining their benefits and costs.
2. Making audit results available to the public and/or giving notice of their availability.
3. Advertising for available employment opportunities.
4. Providing a means for the public to express their concerns.

## **COMMUNITY SERVICE DISTRICT SPECIAL ELECTIONS**

### **Function**

The Community Services Districts (CSD) provides the following services to the inhabitants of their districts:

6. Water
7. Sanitation
8. Fire Protection (Sometimes)
9. Ambulance Service (Sometimes)
10. Public Works – including road and building maintenance

### **Background**

In order for CSD's to make changes in the services they provide and how and to whom they provide their services, special elections are required. It is important that these elections are held so that those affected can express their opinions and thus determine whether or not the changes are to be made in the manner proposed.

### **Findings**

The board of directors of a CSD may order a special election at any time it is faced with a decision that it believes requires one. Examples of situations in which special elections might be required include district boundary changes, changes in who receives services, changes in fees for services provided, changes in how services are provided, provision of new services, and deletion of existing services.

To hold an election, the CSD board makes a request to the Plumas County Clerk-Recorder. The matter is then presented to the Plumas County Board of Supervisors

(BOS) for approval. The BOS must pass a resolution authorizing the election. The election is then scheduled according to that resolution and the ballots are prepared and distributed to the voters affected by the matter(s) being considered.

The total cost of the election is borne entirely by the district. The cost varies widely depending upon when and how the election is held. A polling place special election costs about \$13,000. A mail-in special election costs about \$10,500. An election held as part of a general election costs a small fraction of the cost of either type of special election.

### **Recommendations**

The Grand Jury recommends that:

1. The CSD carefully consider the costs of holding an election versus the benefits of the matter being considered.
2. Due to the costs involved, the CSD consider the cost versus benefits of holding a special election instead of waiting until the next general election.

## **PLUMAS COUNTY AUDITOR/CONTROLLER.**

### **Function**

The Grand Jury reviewed the Audit/Controller Department to determine if internal controls and procedures are in place to provide assurance of the control structure.

### **Background**

In order to gather the information necessary to assess the Audit/Controller department the Grand Jury has interviewed the Auditor/Controller and the independent external auditor. The Grand Jury has reviewed the *County of Plumas, California Management Report for The Year Ending June 30, 2004* and the *County of Plumas California Annual Financial Report As Of June 30, 2004 With Independent Auditor's Report*. The Grand Jury has also reviewed the budget process.

### **Findings**

1. In reading the two (2) reports noted above the Grand Jury became aware that were five (5) conditions mentioned that required a corrective action plan. The conditions mentioned were as follows:
  - a. The 2003 Series A cash had not been reconciled to the fiscal agent statement or properly recorded in the general ledger
  - b. .Some program information required for the preparation of the Schedule of Federal Expenditures was not provided by the responsible departments in a timely manner.