



**COUNTY OF SAN LUIS OBISPO
BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Administrative Office	(2) MEETING DATE 8/9/2022	(3) CONTACT/PHONE Wade Horton, County Administrative Officer 805-781-5011	
(4) SUBJECT Request to 1) approve responses to the FY 2021-22 Grand Jury report titled "Cemeteries – the Place of Final Repose;" and 2) forward the responses to the Presiding Judge of the Superior Court by August 23, 2022. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board <ol style="list-style-type: none"> 1. Adopt the recommended responses from County Counsel, the County Auditor-Controller Treasurer-Tax Collector Public Administrator (ACTTCPA), and the County Board of Supervisors (Attachment 2) to the FY 2021-22 Grand Jury report titled "Cemeteries – the Place of Final Repose;" and 2. Direct the Clerk of the Board to forward the responses to the Presiding Judge and the Grand Jury by August 23, 2022. 			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT 0.0000	(8) ANNUAL FINANCIAL IMPACT 0.0000	(9) BUDGETED? yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input checked="" type="checkbox"/> N/A Date _____	
(17) ADMINISTRATIVE OFFICE REVIEW The Administrative Office prepared this item.			
(18) SUPERVISOR DISTRICT(S) All Districts			



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: Administrative Office / Wade Horton, County Administrative Officer
805-781-5011

DATE: 8/9/2022

SUBJECT: Request to 1) approve responses to the FY 2021-22 Grand Jury report titled "Cemeteries – the Place of Final Repose"; and 2) forward the responses to the Presiding Judge of the Superior Court by August 23, 2022. All Districts.

RECOMMENDATION

It is recommended that the Board:

1. Adopt the recommended responses from County Counsel, the County Auditor-Controller Treasurer-Tax Collector Public Administrator (ACTTCPA), and the County Board of Supervisors to the FY 2021-22 Grand Jury report titled "Cemeteries – the Place of Final Repose;" and
2. Direct the Clerk of the Board to forward the responses to the Presiding Judge and the Grand Jury by August 23, 2022.

DISCUSSION

On June 24, 2022, the San Luis Obispo County Grand Jury (Grand Jury) issued a report titled "Cemeteries – the Place of Final Repose" (Attachment 1). The report investigated how the County manages 11 Cemetery Districts. The Grand Jury report included twelve findings and nine recommendations. Responses were required as follows:

Department	Recommendations
County Board of Supervisors	R1, R2, R6, R7
County Counsel	R5, R7
County ACTTCPA	R1, R7

All responses must conform to the response language and timelines required under Penal Code section 933. Under this section, Board adopted responses from County departments must be submitted to the presiding judge of the superior court within 90 days of the date the report is released.

The responses from County Counsel (Attachment 3), the County Auditor-Controller Treasurer-Tax Collector Public Administrator (ACTTCPA) (Attachment 2), and the County Board of Supervisors are scheduled to be transmitted to the Presiding Judge and the Grand Jury by August 23, 2022.

The recommended responses from each department are attached. The recommended responses from the Board of Supervisors are found below.

Findings:

The Board of Supervisors adopts the responses from County Counsel and the ACTTCPA found in (Attachments 2 and 3) to all twelve findings in the Grand Jury report (Attachment 1).

Grand Jury Recommendations 1, 2, 6, and 7 and Recommended Responses from the Board of Supervisors:

Grand Jury R1: All Cemetery Districts should provide ways to accept current forms of payments. The County has established ways to pay property taxes and other fees using alternate methods of payment for their charges. The Cemetery Districts should investigate how they could link to that payment method.

Board of Supervisors Response to R1: The Board of Supervisors adopts the response of the ACTTCPA (Attachment 2). Recommendation will not be implemented because they are not warranted or are not reasonable.

Grand Jury Recommendation #2: All Cemetery Districts should have a website with full contact information or link to the Supervisors' home page or another CSD link on the County website.

Board of Supervisors Response to R2: This will be implemented. The Board of Supervisors agrees with this finding.

Grand Jury Recommendation #5: Clear title to the Estrella Cemetery property should be acquired by the County.

Board of Supervisors Response to R5: This recommendation has not yet been implemented, but will be implemented in the future. The Board of Supervisors adopts the response of the County Counsel. The Office of County Counsel is assisting the Estrella Cemetery District with clearing title to their property. It is hoped that such title will be cleared by the end of 2022.

Grand Jury Recommendation #6. All Cemetery Districts should have liability insurance paid for by the County.

Board of Supervisors Response to R6: The recommendation will not be implemented as written. Cemetery Districts are not funded by the County general fund and as pointed out in the report (Attachment 1), each cemetery district has a different funding mechanism and are responsible for their own budget and expenses. As a result, the County has no obligation to pay for cemetery districts liability coverage.

Grand Jury Recommendation #7. The Board of Trustees should review their Cemetery District's policy on stipends in regard to the State of California Social Security Administrator letter on taxing of payments to Trustees (See Attachment #1).

Board of Supervisors Response to R7: This recommendation has not yet been implemented, but will be implemented in the future. The Board of Supervisors adopts the response of the County Tax Collector (Attachment 2) and County Counsel (Attachment 3). The ACTTCPA agrees with this recommendation however implementation

would be the responsibility of individual District Boards and Management. The office of County Counsel will assist those Districts that pay stipends to review their policies and procedures to assure that they are in compliance with Social Security Administration rules and regulations.

OTHER AGENCY INVOLVEMENT/IMPACT

County Counsel, the ACTTCPA, and the County Administrative Office drafted the recommended responses to the Grand Jury report.

FINANCIAL CONSIDERATIONS

Costs for preparing this response are included in current department budgets. There are no significant anticipated financial impacts to the County budget that will result either directly or indirectly from the recommended action. Any future financial impacts associated with the recommended action will be considered as they arise.

RESULTS

Adoption of the responses will make it possible for the County to meet the legal requirements and time frames for responding to a Grand Jury report with findings and recommendations. The responses from County Counsel, the ACTTCPA, and the Board to the FY 2021-22 Grand Jury report titled " Cemeteries – the Place of Final Repose" will be adopted and transmitted to the Presiding Judge and the Grand Jury as required. This action is consistent with the County's goal to promote a well-governed community.

ATTACHMENTS

- 1 Attachment 1 - FY 2021-22 Grand Jury Report - Cemeteries - The Place of Final Repose
- 2 Attachment 2 – Agency Response from ACTTCPA
- 3 Attachment 3 - Agency Response from County Counsel

RESPONSE TO GRAND JURY REPORT

Report Title: “Cemeteries – The Place of Final Repose”

Report Date: June 24, 2022

Response by: James Hamilton
Collector

Title: Auditor-Controller-Treasurer-Tax

FINDINGS

1. I (we) agree with the findings numbered: F1, F4, F6
2. I (we) disagree wholly or partially with the findings numbered: F2, F3, F5, F7, F8, F9, F10, F11, F12

(Attach a statement specifying any portions of the findings that are disputed; include an explanation of the reasons.)

RECOMMENDATIONS

1. Recommendations numbered _____ have been implemented.
(Attach a summary describing the implementation actions.)
2. Recommendations numbered _____ have not yet been implemented, but will be implemented in the future.
(Attach a timeframe for the implementation.)
3. Recommendations numbered _____ require further analysis.
(Attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of the publication of the Grand Jury report.)
4. Recommendations numbered R1 and R7 will not be implemented because they are not warranted or are not reasonable.
(Attach an explanation.)

Date: 7/21/2022

Signed:  _____

Number of pages attached: 1



Michael Stevens, Deputy
Justin Cooley, Deputy

MEMORANDUM

To: SLO County Grand Jury
From: Jim Hamilton, ACTTCPA
Date: 7/21/2022
Subject: Responses to 2022 Cemeteries Report

Findings:

The ACTTC has no knowledge pertaining to findings F2, F3, F5, F7, F8, F9, F10, F11 and F12 and therefore cannot agree in whole or partially

Recommendations:

Please find the following responses to Grand Jury recommendations to which an Auditor-Controller-Treasurer-Tax Collector (ACTTC) response was requested:

R1. All Cemetery Districts should provide ways to accept current forms of payments. The County has established ways to pay property taxes and other fees using alternate methods of payment for their charges. The Cemetery Districts should investigate how they could link to that payment method.

R1 response: This recommendation cannot be implemented unilaterally by the ACTTC within the authority of ACTTC. However, Cemetery Districts are welcome to contact the ACTTC's office for guidance investigating alternative methods of payment collection they may choose to implement.

R7. The Board of Trustees should review their Cemetery District's policy on stipends in regard to the State of California Social Security Administrator letter on taxing of payments to Trustees (See Attachment #1).

R7 response: The ACTTC agrees with this recommendation however implementation would be the responsibility of individual District Boards and management.

RESPONSE TO GRAND JURY REPORT

Report Title: “Cemeteries - The Place of Final Repose”

Report Date: June 24, 2022

Response by: Rita L. Neal **Title:** County Counsel

FINDINGS

1. I (we) agree with the findings numbered: F1 through -12
2. 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.)

RECOMMENDATIONS

1. Recommendations numbered _____ have been implemented.
(Attach a summary describing the implementation actions.)
2. Recommendations numbered R5 and R7 have not yet been implemented, but will be implemented in the future.
(Attach a timeframe for the implementation.)
3. Recommendations numbered _____ require further analysis.
(Attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of the publication of the Grand Jury report.)
4. Recommendations numbered _____ will not be implemented because they are not warranted or are not reasonable.
(Attach an explanation.)

Date: July 21, 2022

Signed: 

Number of pages attached: 1

Attachment on Findings

R5 – The Office of County Counsel is assisting the Estrella Cemetery District with clearing title to their property. It is hoped that such title will be cleared by the end of 2022.

R7 – The Office of County Counsel will assist those Districts that pay stipends to review their policies and procedures to assure that they are in compliance with the Social Security Administration rules and regulations.