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2004 Madera County Grand Jury  
PO Box 534  
Madera, California 93639-0534  
(559) 662-0946



### 3<sup>rd</sup> Interim Report On Valley State Prison for Women

#### INTRODUCTION

Members of the 2004 Madera County Grand Jury toured Valley State Prison for Women, an institution of the California Department of Corrections, on March 25, 2004, pursuant to the duty to “inquire into the condition and management of the public prisons within the county,” as prescribed in §919(b) of the California Penal Code. This report deals strictly with the prison facility and its programs.

#### FINDINGS

Valley State Prison for Women (VSPW) is a state prison located at the intersection of Road 22 and Avenue 24 in Chowchilla, California. This prison consists of four housing areas, administrative buildings, vocational & educational buildings, a central kitchen, an infirmary, visiting buildings, a library, gym, and chapel. The inside grounds of the prison include a landscaping nursery, manicured lawns, and a sports track. The entire prison is surrounded by a lethal, high-voltage electric fence. The grounds outside the electric fence are surrounded by alfalfa fields and almond orchards, which provide an additional source of income for the California Department of Corrections (DOC).

VSPW houses women who have been convicted of felonies. Sentences range from a minimum of one year, to a maximum of life without parole. There are 400 women at VSPW who are serving life sentences with, and without the possibility of parole. There are no death row inmates at VSPW, as that mission has been assigned exclusively to the adjacent institution, Central California Women’s Facility. One of the missions assigned to VSPW is to specialize in the housing of pregnant inmates, and those inmates who require housing that is segregated from the rest of the inmate population.

The racial and ethnic makeup of the inmate population is approximately 37% non-Hispanic White, 29% African-American, 21% Hispanic, 3% Native American, and 10% other. The staff reports that, in general, female inmates are less violent and more productive in prison than their male counterparts. Seventy percent of the offenses by the female inmates at this prison are drug or property related. The prison staff also reported that there is approximately a 70% recidivism rate among the inmate population.

VSPW’s budget for the fiscal year 2003-2004 was 70 million dollars, and the prison was operating within that budget. It costs \$28,000 per year to incarcerate one inmate. The prison was designed to house 1980 inmates. On the day of the tour by the Grand Jury, the prison was overcrowded with an inmate population of 3,645. Extra bunks have been added to dormitory rooms to double the number of inmates living in each dorm from four to eight, and one extra bunk has been added to each cell to allow double occupancy of cells that were designed to hold one inmate.

The inmates are provided with three meals each day. Breakfast and dinner are served hot in a dining hall, and a box lunch is issued at breakfast time for each inmate to take along with her. Meals are designed to meet nutritional requirements, and to be “heart healthy”. The Grand Jury members sampled the lunch and found it to be fresh, nutritious, and appetizing.

An infirmary at the prison provides medical, mental health, vision, and dental care to inmates. The staff includes five physicians, twenty Registered Nurses, twenty-six Licensed Vocational Nurses, and mental health professionals who conduct clinics on weekdays. Despite the large medical staffing, the high volume of complaints keeps the facility busy at all times.

Of the five physicians, one is assigned to each of the four housing units, and one is assigned to the emergency room at the clinic. Nurses are on site at all times, and physicians are on call, and available to respond to the prison 24 hours a day. The infirmary has a medical laboratory, a pharmacy, and x-ray equipment. It has an inpatient housing unit with 20 beds, and three “safety cells”, for inmates who need care, to “protect life, prevent significant illness or disability, or to alleviate severe pain”.<sup>1</sup> Due to the current State Court supervision of the California State Department of Corrections Medical Facilities, the Grand Jury does not investigate the duty of care, or the care provided to inmates.<sup>2</sup>

Inmates may have contact with approved individuals through letters, telephone calls, and receipt of care packages. Regular visits are permitted on weekends. Overnight family visits, in secure on-site apartments, are available, for approved inmates to maintain contact with their families. No inmates serving life sentences are allowed the overnight family visits.

Educational opportunities are offered through the prison’s Education Department. Programs included are non-reader’s, Adult basic education, English as a Second Language, General Education Degree’s (GED), High School Diploma, and College education. During the first few weeks of incarceration, inmates are tested for reading ability. The average reading level of the inmates is five years, eight months of schooling. For inmates who read below a fifth grade level, the Department of Education makes a presumption of reading disabilities and provides individual attention. For those inmates who read below ninth grade levels, the curriculum is focused on reading skills. For those inmates who read at or above the ninth grade level, but have not graduated from high school, programs to earn a GED or High School Diploma are offered. Those who choose to enter academic educational programs earn one day off their sentences for each day of attendance in school. Approximately 1300 of the 3,645 inmates attend school.

Two hundred and fifty inmates, many of whom are on scholarships, are enrolled in college level courses through correspondence with various universities and colleges. The Grand Jury commends the donors, many of whom are anonymous, for providing many of these scholarships. The various colleges and universities provide the remaining scholarships. The courses are by correspondence only, as no Internet access is permitted to inmates. In addition to the academic subjects, the Education Department also provides training in life skills in an effort to reduce the recidivism rate of the inmate’s population. Skills taught include personal growth, life plan development, finding a job after incarceration, anger management, parenting, ethics in the workplace, and the Substance Abuse Program. Participants in the Substance Abuse Program also receive education in ways to bolster self-esteem. Seventy percent of the Substance Abuse Program participants go on to attend aftercare programs upon release from prison.

There are 15 vocational training programs at VSPW. Many of these programs, in addition to teaching life skills to the inmates, also produce goods and services, which are either sold or produced for other government agencies at less than retail market cost. Many of these vocational shops also provide various services to the local community,

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<sup>1</sup> “Valley State Prison for Women”, an informational booklet, distributed to the Grand Jury members at the close of the tour. No copyright was listed in the booklet.

<sup>2</sup> Plata v. Davis, U.S. District Judge Thelton Henderson.

including schools, charities, and service organizations. Among the existing programs at the prison are office/clerical, welding, dry cleaning, auto repair, landscaping, electronic repair, cosmetology, eye wear, air-conditioning and refrigeration, cabinet making, and printing & graphic arts. Although the training programs receive funding through the DOC, most of the items used in the different training programs are donated by businesses in the adjacent communities. These items, including paper, inks, beauty supplies, and other items, are always welcomed with great appreciation.

### **CONCLUSION**

The 2004 Madera County Grand Jury tour of the Valley State Prison for Women showed the prison facility to have a pleasant appearance, despite the overcrowding, and the buildings to be modern and well tended.

There has never been an escape from Valley State Prison for Women.

**Recommendations: None**

**Responses Required: None Required**



2004 Madera County Grand Jury

PO Box 534

Madera, California 93639-0534

(559) 662-0946



## Final Report On The Transient Occupancy Tax For Madera County

Or

Madera Tourists Sleep Cheap, Residents Want Sleep, Too!

### INTRODUCTION

The 2004 Madera County Grand Jury received a complaint that the County Tax Collector's Office had not sent a paid receipt for the Transient Occupancy Tax (TOT), which had been paid, but not noted on the County's Tax Collection Information Sheet in the Tax Collector's Office. After a review of this complaint, by the entire Grand Jury, the County Committee visited the Tax Collector's Office to determine if the payment had been noted, and if a receipt had been sent to the business owner.

Upon review, it was determined that the receipt had recently been sent to the owner; however, the method of payments, collection, recording, and depositing of TOT payments drew more questions than answers. The 2004 Madera County Grand Jury determined that a review of this tax, and its collection process was warranted. The investigation that followed led the Grand Jury through many different departments, and to many different answers. The Grand Jury learned that although the County of Madera handled most taxes in its computer system, this particular tax was recorded by hand. Furthermore, the payment of the tax was on the 'honor system', and it was left up to the businesses themselves to report and submit the tax.

### FINDINGS

This tax is assessed upon all persons who exercise occupancy, or are occupying, by reason of concession, permit, or right of access, for a period of thirty days or less, a living space defined as or for occupancy for dwelling, including lodging, or sleeping purpose. The tax includes, but is not limited to, any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer at a fixed location or other similar structure or portion thereof. "Other structure" for purpose of the TOT includes, but is not be limited to, a camping site or a space at the campground or recreational vehicle park, but does not include any facilities operated by a government entity or any lodging excluded from taxation under Tax Code Section 7280 (b) or 7282. This includes all group camps that operate under Section 501 c3 of the Tax Code for religious and other groups.

Using the original tax forms, updated with yearly changes in names, etc, the TOT form asks each owner to perform the calculations necessary to determine how much tax is owed from the occupancy of its lodging facilities, and to determine what, if any taxes are due, and if any late fees are owed as a condition of when payment is made. However, as the Tax Collector's Office noted, the TOT is paid on the 'honor system', with no checks, or audits, and that as far as can be recollected, no late fees have ever been recorded, or collected. Late fees are due if the payment is made more than 30 days after the due date of the tax, which is due no later than 30 days after the end of each fiscal quarter.

The tax collected is done manually, either by being brought in to the Tax Collector's Office, or by being mailed. In both cases, the tax is recorded on a sheet corresponding to the business entity, in pencil or pen, and then the amount paid is noted in the daily ledger. No note is made in the daily ledger as to which company paid which amount. The daily ledger is simply a total of all payments made that day. If for any reason, an entry is mistakenly

made to a different business' entities recording sheet, it would be unlikely to be discovered, or corrected, as no checks or audits are performed. It was also noted that the Tax Collector's audit, performed each year on the entire County Administration and its departments, does not delve into the exact nature of the taxes paid under this category, TOT, due to the small percentage this tax revenue plays in the overall revenue of the County. Last year, the 2002-2003-tax year revenue received from the TOT was \$1,396,103. At the end of May 2004 the 2003-2004 11-month total was \$1,456,472. Although these amounts seem small in comparison to the overall revenues collected by Madera County, this tax has shown little or no growth in many years. The tax sheets for this tax show only forty-two businesses paying these taxes. The Grand Jury believed that this figure was low, and learned that there are more than 100 businesses operating in Madera County that would fall in this tax category. In addition, 3 different realty companies manage an aggregate of more than 250 homes for rent as vacation rentals, which would also fall within this tax. It was learned that the realty management companies do make the TOT payments, however, the realty management companies are paying aggregate payments for all the rentals, rather than individual payments for each rental. The collection of taxes, using the form provided by the Tax Collector's office, does not verify that the calculations are done correctly, just the amount paid. The Tax Collector's Office indicates that closer scrutiny of this payment procedure would be difficult under current staffing.

The 2004 Madera County Grand Jury used information available from the Internet, phone books, and The Chambers of Commerce to determine the number of businesses, which might fall into this tax category. In addition, The Grand Jury obtained information from the computers in the Assessor's and Tax Collector's Office's. The information gathered from the computers was easily retrieved, and could have been used by the departments at any time. This information could have allowed the County to realize more revenue and create additional resources to assure that taxes are paid correctly. It is also noted that the information provided on the business license application is not clearly entered into the Tax Collector's Computer Database, which would have allowed the Tax Collector to recognize that some businesses were not paying the tax. The Assessor's information was not shared with the Collector's Office, in regard to type of business, which could have brought in additional revenues. It is felt that with the departments working more closely and sharing information, the County of Madera will see a dramatic increase in revenues under the TOT category. The 2004 Madera County Grand Jury estimated, based at 60% occupancy rates, with lodgings available 7 days per week, that the businesses not currently listed on the TOT Bed Tax could be adding additional revenues to the County Treasury upwards of \$300,000. This figure is based on the published rates.

## **CONCLUSIONS**

The Tax Collector's Office, Assessor's Office, and the Auditor's Office are now aware of these issues, and are currently creating new programs, which should enable the County of Madera to see these revenue increases.

## **RECOMMENDATIONS:**

1. Create and implement communications channels between the Auditor/Controller, Tax Collector, and Assessor's Offices, to allow for accurate determination of each business within the County of Madera, as to the type of business, and to ensure that all businesses are notified each year that they are responsible for certain taxes.
2. Add new fields to the current business license database program, in order to be able to determine and list businesses by the type of business, not just a category, i.e.: service. This could be done with the addition of a 'type of business' entry in the computer database, with a new field of search usage on the County's Computer systems; i.e.: Bed & Breakfast.
3. Implement a new business license application form for information to be entered into the County Computer System, which would automatically request the name of business, and owner, as well as type of business, and other relevant information currently built into the current business license applications.

- a. The TOT business license application should also include the number of units of lodging available at the business.
- b. Consider adding a new computerized self-registration system that could be made available to new business owners at a new business license application window in the Tax Collector's Office.
4. Create a new computer program for the County of Madera Tax Collector's Office to manage and record the receipt of the TOT taxes from businesses, which would note the date when the payment was received, and the postmark date if mailed.
  - a. If the payment included a late fee, the amount should be listed in a separate field, with an added total paid field to show the total amount paid.
  - b. The computer program should be designed to determine automatically, upon entry of the postmark/date paid, whether the payment is late under the late fee policy.
  - c. This system should automatically generate billing forms and notices of late fees due.
5. Payments received in the Tax Collector's Office should be able to maintain, and list umbrella payments for each property when multiple properties are owned, and amount, on the newly created computer program. This should also include the ability to create sub-property listings for businesses owning or managing separate properties, such as management companies with multiple rentals. Each rental property should pay its tax separately.
6. Require as part of doing business under the TOT rules, that each business within Madera County provide income verification on the rental income, if requested by the Tax Collector. This should be done yearly, to verify payments are made accurately, rather than the current 'honor system' policy.
7. The daily collection of taxes, in the Tax Collector's Office, should be processed for deposit daily, rather than the current holdover process.
8. Revise the RETURN ON TRANSIENT ROOM TAX form to include the name of the business, the name of the owner, address, mailing address, phone number of business if changed line, and note the type of business. The form should include in the OFFICIAL USE ONLY section, a line for the entry of the postmark date from the envelope when mail received.
9. Recommend that the Madera County Board of Supervisors adopt a resolution for the usage of some of the revenues from the Transient Occupancy Tax to be used for promoting the businesses that pay this tax. An example of this would be creating a website sponsored by the Board of Supervisors, specifically for the listing of businesses which offer lodging in Madera County and pay this Tax.
10. Recommend that the Tax Collector work with the Auditor, and County Counsel, to determine whether retroactive collections of taxes may be assessed against businesses that have not been paying taxes under the TOT rules.

**ENTITIES TO RESPOND:**

1. Madera County Board of Supervisors ([See Response at end of this Report](#))
2. Madera County Auditor
3. Madera County Tax Collector ([See Response at end of this Report](#))
4. Madera County Assessor ([See Response at end of this Report](#))
5. Madera County Office of Business Licenses
6. Madera County Counsel ([See Response at end of this Report](#))

Response # 1  
4th FR



**Madera County Assessor's Office**  
209 West Yosemite Avenue  
Madera, California 93637  
Phone (559) 675-7710  
Fax (559) 675-7654

THOMAS P. KIDWELL  
ASSESSOR

September 1, 2004

The Honorable Ed Moffat  
Presiding Judge of the Superior Court  
County Government Center  
209 W. Yosemite Ave.  
Madera, CA 93637



Dear Judge Moffat,

This is my response to the 2004 Madera County Grand Jury's 4<sup>th</sup> Final Report, entitled "Draft Report On The Transient Occupancy Tax For Madera County, Or, Madera Tourists Sleep Cheap, Residents Want Sleep, Too!" delivered to my office on August 20, 2004, pursuant to Penal Code Section 933 (c), which states, "(e)very elective county officer or agency head for which the grand jury has responsibility pursuant to Section 914.1 shall comment within 60 days to the presiding judge of the superior court, with an information copy sent to the board of supervisors, on the finding and recommendations pertaining to matters under the control of that county officer or department head."

When made aware of the problematic collection of the Transient Occupancy Tax (TOT), we met with representatives of the Auditor and Tax Collector's Offices to determine what actions we could take to improve the process. For our part, we helped to identify businesses that would be subject to the collection of the TOT and devised a way to track these businesses through our Use Code system. By further future coordination with the Tax Collector's Office we should be able to help track these businesses, provide for the addition to and deletion of businesses, and thereby assist in the collection of the Transient Occupancy Tax.

Respectfully Submitted,

Thomas P. Kidwell  
Madera County Assessor

- cc: Honorable Members, Madera County Board of Supervisors
- The Honorable Tracy Kennedy Desmond, Madera County Tax Collector
- The Honorable Robert DeWall, Madera County Auditor
- Mr. Stell Manfredi, Madera County Administrative Officer
- Mr. David Prentice, Madera County Counsel
- Mr. Gary Powell, Foreman, 2004 Madera County Grand Jury



**COUNTY OF MADERA**  
**OFFICE OF THE TREASURER/TAX COLLECTOR**  
**TRACY KENNEDY DESMOND**

209 W. Yosemite, Madera, CA 93637  
 Telephone: (559) 675-7713 Fax: (559) 673-0262  
 e-mail: treasurer@madera-county.com

Response #2  
 FR#4

August 27, 2004

The Honorable Judge Ed Moffat  
 Presiding Judge of the Superior Court  
 County Government Center  
 209 W. Yosemite Ave.  
 Madera, CA 93637



RE: RESPONSE TO GRAND JURY REPORT

“THE TRANSIENT OCCUPANCY TAX FOR MADERA COUNTY  
 OR  
 MADERA TOURISTS SLEEP CHEAP, RESIDENTS WANT SLEEP, TOO!”

Dear Judge Moffat

While the headline of your Grand Jury’s report is catchy, I’m not sure of it’s value here, but that aside, let me thank them for the amount of work they did in reviewing potential hotel/motel businesses that should collect transient occupancy taxes On behalf of the County.

The Grand Jury investigations led us to send out over 50 notices to potential lodging operators. We’ve received a few complaints from Church Camps thinking they should be ‘exempt’ a few that were in Mariposa County and a few businesses that turned out to be other than lodging operators, but by and large a good deal of them were in Madera County.

It appears that in addition to the departments that were mentioned the Public Health Department is also a participant in the Transient Occupancy Tax process, as noted in Chapter 7 of the Madera County Code specific to Hotel/ Motel issue, and we will include them in future discussions.

Our Madera County Code from which we determine many of our policies and procedures is silent in many areas of this program. While we have complied with each County Code section in the Uniform Transient Occupancy Tax Chapter, we have not taken that compliance much further and will review it and perhaps implement new or better procedures for it internally.

Therefore our responses to the Grand Jury recommendations are as follows:

1. We have already met with the Assessor and Auditor’s offices to establish the necessary communication to maintain the flow of information when changes occur and will continue to do so.
2. We have an existing database that is expandable for our County Business License program on our computers in the Tax Collectors office and will populate the data with appropriate coding that is significant to all lodging operators. The Resource Management Agency is also keeping a workflow database of businesses in their system called POSSE.

Business Licenses are mainly an Enforcement and Safety issue; therefore we are working closely with the RMA to eventually transition the workflow process for them when they become the lead agency for the entire program. No official change of the County Code has been implemented yet as we are still trying to merge the internal workflows of the two departments.

3. We can easily add a designated code to the Business License application for lodging facilities. This could also include requesting the number of lodging units. The Self Registration system will be a little more difficult given our current limitations in equipment, budget and even real physical space. But for the new government center I will keep it in mind.
4. My Administrative Analyst has already begun creating a database for the Hotel/Motel T.O.T. together with fields for posting payments and retaining history information. This should be operational by December of this year.
5. We are incorporating this recommendation with response #4.
6. While I'm not sure how we can get "verification" of rental income, we will be making more of an effort to track payments.
7. Payments are not held for any reason. When payments are received they are recorded on daily permits and the total amount is batched together. The detail of individual payments is not included on the permit; but is kept separate in our manual system until a database reporting structure of this detail has been tested for accuracy.
8. We have wanted to revise our current form for many years and do away with the 3 part NCR form that has been common. A draft document is being designed to replace the need for NCR forms and implemented hopefully by December of this year.
9. This recommendation is more of a recommendation of the Grand Jury sentiment and opinion of others. I don't believe it is something that belongs in this forum. TOT is discretionary general fund money and therefore it is up to the Board of Supervisors how they want to appropriate it.
10. Chapter 3.20.050 refers to collecting Transient Occupancy Taxes *at the same time* the rent is collected. Therefore I think we are out of luck trying to collect TOT from rents previously collected.

Respectfully,



Tracy Kennedy  
Madera County Treasurer-Tax Collector

- c.c. Madera County Board of Supervisors  
 ✓ Gary Powell, Foreman Madera County Grand Jury  
 Stell Manfredi, County Administrative Officer  
 David Prentice, Madera County Counsel  
 Robert DeWall, Madera County Auditor-Controller  
 Thomas Kidwell, Madera County Assessor  
 Dave Herb, Resource Management Agency  
 Carol Barney, Public Health



**BOARD OF SUPERVISORS  
COUNTY OF MADERA**

MADERA COUNTY GOVERNMENT CENTER  
209 W. YOSEMITE AVENUE/MADERA, CALIFORNIA 93637  
(559) 675-7700 / FAX (559) 673-3302 / TDD (559) 675-8970

MEMBERS OF THE BOARD

FRANK BIGELOW  
VERN MOSS  
RONN DOMINICI  
JOHN V. SILVA  
GARY GILBERT

BONNIE HOLIDAY, Clerk of the Board

File No: 04161  
Tape No: 1-20  
Date: October 5, 2004



In the Matter of

CONSIDERATION OF APPROVAL OF RESPONSE FROM THE  
TREASURER-TAX COLLECTOR TO THE GRAND JURY-DRAFT  
REPORT ON THE TRANSIENT OCCUPANCY TAX FOR MADERA  
COUNTY GRAND JURY, 4<sup>TH</sup> FINAL REPORT, ADMINISTRATION  
DEPARTMENT.

Upon motion of Supervisor Moss, seconded by Supervisor Bigelow, it is  
ordered that the attached be and it is hereby adopted as shown.

I hereby certify that the above order was adopted by the following vote, to wit:

AYES: Supervisors Bigelow, Moss, Dominici, Silva and Gilbert.  
NOES: None.  
ABSTAIN: None.  
ABSENT: None.

Distribution:  
  
Auditor  
CAO  
County Counsel  
Tax Collector  
Grand Jury

ATTEST: BONNIE HOLIDAY, CLERK  
BOARD OF SUPERVISORS

By *[Signature]*  
Deputy Clerk



**COUNTY OF MADERA**  
**ADMINISTRATIVE MANAGEMENT**  
333 W. OLIVE AVENUE / MADERA, CALIFORNIA 93637-5402  
(559) 675-7703 / FAX (559) 675-7950 / TDD TELEPHONE (559) 675-8970

**FILED**

SEP 21 2004

MADERA COUNTY BOARD  
OF SUPERVISORS

September 21, 2004

To: Board of Supervisors  
From: Stell Manfredi, County Administrative Officer *Stell Manfredi*  
Subject: Grand Jury - Draft Report on the Transient Occupancy Tax for Madera County (4<sup>th</sup> Final Report)

**I. RECOMMENDATION**

That your Board accept the Treasurer-Tax Collector's response to the Grand Jury concerning the above subject, and adopt this report as your response to the Grand Jury on this matter.

**II. SUMMARY**

On August 20, 2004, the Grand Jury issued the attached report concerning the above subject. The report requested a response from the Board of Supervisors.

Also attached is a response, dated August 27, 2004, from Tracy Kennedy Desmond, Treasurer-Tax Collector, addressing the Grand Jury report on this subject.

**III. FISCAL IMPACT**

Your Board's action concerning this report does not create a fiscal impact to the County.

SM:rw

Attachments

cc: Tracy Kennedy Desmond, Treasurer-Tax Collector  
Bonnie Holiday, Chief Clerk to the Board

*10*



**ROBERT F. DE WALL**  
AUDITOR-CONTROLLER      COUNTY OF MADERA  
209 W YOSEMITE AVENUE/MADERA, CALIFORNIA 93637  
(559) 675-7707 / FAX (559) 673-0262 / TDD (559) 675-8970

December 30, 2004

The Honorable Judge Edward Moffat  
Presiding Judge of the Superior Court  
County Government Center  
209 West Yosemite Avenue  
Madera, CA 93637



Re: Response to Grand Jury Report on Transient Occupancy Tax for Madera County.

In Madera County, the County Treasurer-Tax Collector administers the Transient Occupancy Tax. The responsibility of the County Auditor-Controller is to receive the funds collected by the Tax Collector and to make sure it is posted to the proper revenue account. Additionally, it is the Auditor-Controller's responsibility to determine that all County departments exercise proper internal controls over county assets and revenues.

The review performed by the 2004 Grand Jury revealed that procedures and internal controls in the area of Transient Occupancy Tax revenues need to be improved. I was personally involved in the meetings between the Grand Jury members, the staff of the County Tax Collectors's Office and the County Assessor and am aware of the corrective actions proposed by those two County officials as contained in their reports to the Grand Jury. I believe that those actions address all of the Grand Jury's recommendations and it is my plan to assign a member of my accounting staff to periodically review the progress being made in the Tax Collector's and Assessor's Offices to improve the conditions described in the Grand Jury's report.

Respectfully,

A handwritten signature in cursive script that reads "Robert F. DeWall".

Robert F. DeWall, CPA  
Auditor-Controller