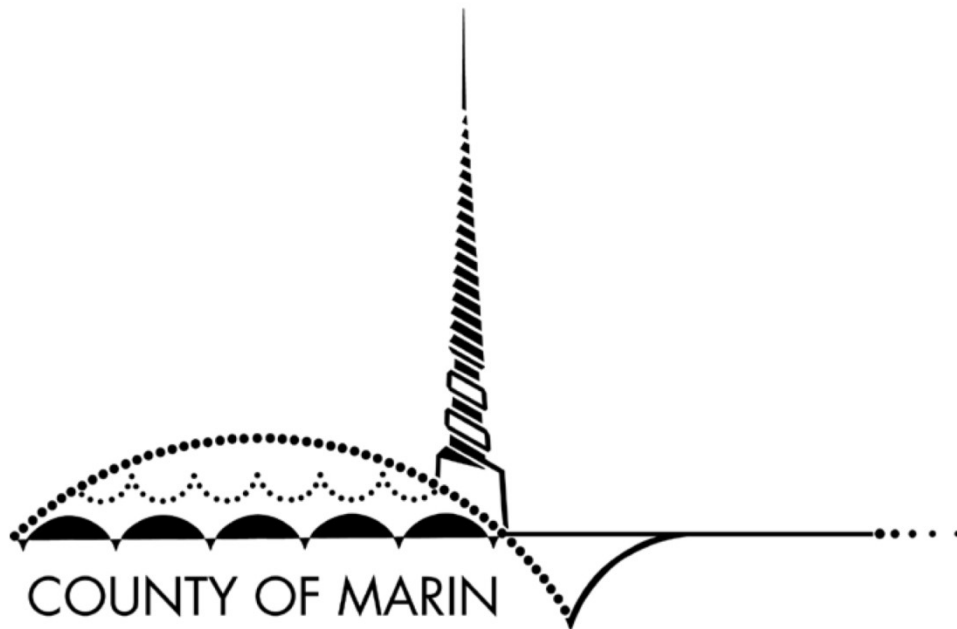


2019–2020 MARIN COUNTY CIVIL GRAND JURY

Follow-Up Report on Web Transparency of Agency Compensation Practices

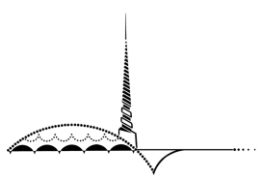
April 28, 2020



A Note about the Coronavirus Pandemic

The 2019–2020 Marin County Civil Grand Jury is issuing its reports during the unprecedented conditions of the COVID-19 pandemic. We are well aware that Marin County is in crisis and that critical public health concerns, operational difficulties, and financial challenges throughout the county have a greater claim to government attention right now than the important issues raised by this Grand Jury.

We are confident that, in due course, Marin will come through this crisis as strong as ever.



Follow-Up Report on Web Transparency of Agency Compensation Practices

Summary

Many Marin public agencies fail to make the compensation for their elected officials and employees fully transparent on their public websites, despite state legal requirements and past Grand Jury recommendations that they do so. The 2019–2020 Grand Jury examined the current status of 34 Marin public agency websites to determine if they are meeting transparency standards with respect to compensation disclosures.

California law requires most public agencies to report the annual compensation of their “elected officials, officers, and employees” to the state controller’s office, which posts this information on its Government Compensation in California website at *publicpay.ca.gov* (Public Pay).¹ Each local agency with a website also is legally required to post “in a conspicuous location . . . information on the annual compensation of its elected officials, officers and employees.”²

All of Marin’s cities, towns, and major agencies have websites, so each of them is required to post annual compensation data, and the public should be able to easily find this information.

Over and above these basic legal requirements, the public has an interest in understanding compensation policies with regard to elected officials, including information about wages, health and retirement benefits, and reimbursement policies. There is a wide variance in compensation policies and the total amounts and benefits paid to elected officials. The public should be able to access this information easily and quickly rather than having to dig through meeting minutes or policy manuals that may or may not be easy to find on a website.

The 34 agency websites audited included those of the County of Marin, Marin’s 11 cities and towns, 10 sanitary districts, 9 fire districts, and 3 water districts. The Grand Jury wanted to know if the legal disclosure requirements were met and if detailed information about compensation and benefits for elected officials was readily available.

This investigation revealed that a great majority of audited agency websites failed to comply fully with legal compensation disclosure requirements. Compensation information was often difficult to find and outdated. Information on actual compensation paid to elected officials was also missing, difficult to find, or insufficient. In many cases, it was difficult to find information about compensation policies for elected officials. In contrast, the Marin Municipal Water

¹ California Government Code § 53892, accessed March 30, 2020, https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV§ionNum=53892.

² California Government Code § 53908, accessed March 30, 2020, http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=GOV§ionNum=53908.

District³ (MMWD) and the North Marin Water District⁴ each annually post a detailed report on the compensation of their elected officials.

This Grand Jury report makes specific recommendations for every agency to follow to ensure compliance with legal requirements and to go beyond compliance to achieve higher standards of public transparency.

Background

The transparency of public agencies and their compensation policies has been an ongoing topic of state and local concern. In recent years, the state legislature amended the California Government Code to require the posting of annual compensation data on agency websites.⁵ Local agencies are now required to report their compensation data to the state controller's office, which posts the data on the Public Pay site.⁶

Since 2014, the Marin County Civil Grand Jury has published four reports on web transparency:

- A 2013–2014 Grand Jury report, *What Are Special Districts and Why Do They Matter?*, recommended that the county post a complete list of all of Marin's special districts on its website to enable residents to understand the extent of local government.⁷ The county did not fulfill this recommended action.
- In March 2016, the 2015–2016 Grand Jury followed up with its *Web Transparency Report Card*, reiterating, among other things, that the master list of special districts should be completed.⁸ It also recommended that all agencies should update their websites “to include the annual compensation of . . . elected officials, officers and employees.”⁹ These recommended actions were not completed.
- The 2016–2017 Grand Jury issued its *Web Transparency Report Card Update*, which noted a marked improvement in the quality of agency websites. This report card also noted additional room for improvement for many agencies.¹⁰

³ Marin Municipal Water District, *Annual Report on Board Compensation*, August 7, 2018, <http://marinwater.org/DocumentCenter/View/3602/Board-Compensation-Annual-Report?bidId=>.

⁴ North Marin Water District, 2018 Compensation Report, accessed March 30, 2020, <https://www.nmwd.com/pdfs/NMWDCompensationReportCY2018.pdf>.

⁵ California Government Code § 53908

⁶ Government Compensation in California, accessed March 30, 2020, <https://publicpay.ca.gov>.

⁷ Marin County Civil Grand Jury, *What Are Special Districts and Why Do They Matter?*, May 20, 2014, https://www.marincounty.org/-/media/files/departments/gj/reports-responses/2013/spd_master_list_report.pdf.

⁸ Marin County Civil Grand Jury, *2015–2016 Web Transparency Report Card: Bringing Marin County's Local Governments to Light*, March 10, 2016, https://www.marincounty.org/-/media/files/departments/gj/reports-responses/2015/responses/webtransparencypcard/2015_16-web-transparency-report-card.pdf.

⁹ Marin County Civil Grand Jury, *2015–2016 Web Transparency Report Card: Bringing Marin County's Local Governments to Light*, p. 10.

¹⁰ Marin County Civil Grand Jury, *2016–2017 Web Transparency Report Card Update*, June 8, 2017, <https://www.marincounty.org/-/media/files/departments/gj/reports-responses/2017/web-transparency-update.pdf>.

- In a report entitled *Special Districts Transparency Update*, the 2018–2019 Grand Jury noted that the special districts list recommended by the 2013–2014 Grand Jury still had not been created.¹¹ The report reiterated this recommendation and suggested that the special district list include “complete compensation components and amounts (including salary, insurance, stipends, in kind goods, conference fees and other benefits, and reimbursements).”¹²

The Grand Jury has focused on these issues for more than six years, without satisfactory resolution. Perhaps with this follow-up report, agencies will come to understand the vital importance of public transparency and will be more forthcoming with this information and finally improve their websites. Public transparency regarding compensation of elected officials is essential because the public needs accurate information about its government agencies. Transparency helps to maintain trust in the government and gives information to the public that helps guide decisions on matters of self-governance. It makes responsive democracy work.

Approach

The Grand Jury reviewed the work of prior juries as published in the four previous reports and audited the websites of 34 of Marin’s public agencies, including the County of Marin, Marin’s 11 cities and towns, 10 sanitary districts, 9 fire districts, and 3 water districts (this report uses the term “agency” to refer to these diverse jurisdictions). Jurors reviewed these websites to determine if they met the legal requirements by providing easy access to accurate, current compensation data for public employees. Jurors also checked the board or council pages of these websites to determine if they included detail about annual compensation for elected officials.

The audit was conducted by having at least one juror review each agency’s website and compile a list of any deficiencies. This work was then reviewed by at least two other jurors. Those three jurors then reached a consensus for each agency. These agency website reviews were valid as of February 20, 2020.

Discussion

The Public Should Know the Compensation of Its Elected Officials

The taxpaying public has a right to know the compensation of its elected officials. Compensation may include the following:

- Monthly wages or a fixed stipend per meeting attended
- Additional compensation for sitting on affiliated boards, subcommittees, or commissions, or for attending extra meetings on behalf of their agency

¹¹ Marin County Civil Grand Jury, *Special Districts Transparency Update*, June 13, 2019, <https://www.marincounty.org/-/media/files/departments/gj/reports-responses/2018-19/special-districts-transparency-update.pdf>.

¹² Marin County Civil Grand Jury, *Special Districts Transparency Update*, p. 5.

- Healthcare benefits
- Retirement benefits
- Reimbursement for travel, attending conferences, or industry events
- Reimbursement for cell phones, computers, or tablets (or free use of such equipment)

The public should be informed that there is a wide variance in compensation policies. Some agencies have adopted a policy not to compensate their elected officials. In addition, total compensation and benefits paid to elected officials for similar agencies varies. The high and low ranges for compensation at various types of agencies are summarized in Table 1. In some cases, elected officials waive their right to some or all compensation.

County Supervisors

Unlike elected officials in most cities, towns, and other agencies, Marin County supervisors are full-time employees and receive full-time salaries and benefits. Total 2018 annual compensation for members of the Marin County Board of Supervisors ranged from \$173,000 to \$186,000, plus benefits.

Table 1. Ranges of Elected Officials Annual Compensation in 2018

| Agency Type | Low* | High |
|----------------------|-------|----------|
| Cities/Towns | \$0 | \$17,000 |
| Fire Districts | 0 | 2,800 |
| Sanitation Districts | 0 | 19,000 |
| Water Districts | 1,600 | 39,000 |

* Low does not reflect those who waive compensation in agencies that pay their elected officials.

City and Town Council Members

For town and city councilmembers, total annual compensation for 2018 ranged from zero in Belvedere, Ross, and Tiburon to about \$17,000 in San Rafael. Annual compensation was typically in the \$3,000 to \$5,000 range, and councilmembers in some municipalities, including San Rafael, elected to waive compensation.

Fire District Board Members

Total 2018 compensation for individual board members in Marin’s nine audited fire districts ranged from zero to \$2,800. Board members in the Bolinas, Sleepy Hollow, Southern Marin, and Stinson Beach Fire Protection Districts do not receive compensation. In the Novato Fire Protection District, 2018 compensation for one board member was about \$2,800. The Central Marin Fire Authority was formed in 2018 and, as of February 1, 2020, had not yet filed its first compensation data with the state controller, but the agency is included in this report so that it will fulfill the requirement that it post its compensation data.

Sanitation District Board Members

In Marin’s 10 sanitation districts, 2018 total annual board member compensation ranged from zero in the Tiburon and Central Marin Sanitation Districts to as high as \$19,000 in the Las Gallinas Valley Sanitary District. Typically, annual board member compensation in Marin’s sanitation districts ranges from \$1,000 to \$4,000.

Water District Board Members

The 2018 annual board member compensation in Marin’s three water districts ranged from \$1,600 in the Stinson Beach Water District to \$9,000 in the North Marin Water District to \$39,000 in the Marin Municipal Water District.

Legal Requirements Regarding Compensation Disclosures

There are two sections in the California Government Code requiring compensation disclosures. Section 53892 requires that most public agencies (school districts are excluded) report annually to the state controller the total compensation of all “elected officials, officers and employees.”¹³ The state controller publishes this information for all agencies on the Public Pay website.

Section 53908 requires that if an agency has a website “it shall post, in a conspicuous location on its Internet Web site, information on the annual compensation of its elected officials, officers, and employees that is submitted to the controller.” An agency could comply with this provision by posting a complete table on its website that includes all of the data actually filed with the state controller, and by updating that table each year. Section 53908 also allows an agency to comply with the transparency requirement by posting, “in a conspicuous location on its Internet Web site, a link to” the Public Pay site.¹⁴

The Grand Jury also notes that Section 53908 mentions *twice* that the Public Pay link must be “conspicuous,” a term that is not defined in the code. For purposes of its investigation, the Grand Jury decided that a link could be deemed conspicuous if it satisfies *both* of the following criteria:

- The link is located on a page that is within three clicks of the website’s home page (where a hover causing a menu to be revealed is equivalent to a click).
- The link can be found within five minutes of starting a search, whether by browsing menus or using a search box on the website.

This is a commonsense approach that, if anything, is generous to agencies, since internet users are unlikely to invest as much as five minutes in such a search.

The Grand Jury also determined that a Public Pay link that does not go directly to the agency’s page on the Public Pay site for the most recently available year should not be considered compliant with the intent of the transparency requirements set forth in the law.

During its investigation, the Grand Jury discovered that some agencies were not reporting board member compensation to the state controller’s office because they had been advised by the state controller’s office that this was not required unless a W-2 form for the compensation was issued. Some elected officials are paid fees for which W-2 forms are not issued. State officials have now confirmed that the elected officials’ compensation must be reported regardless of how they are paid.

¹³ California Government Code § 53892.

¹⁴ California Government Code § 53908.

Public Transparency of Compensation for Elected Officials

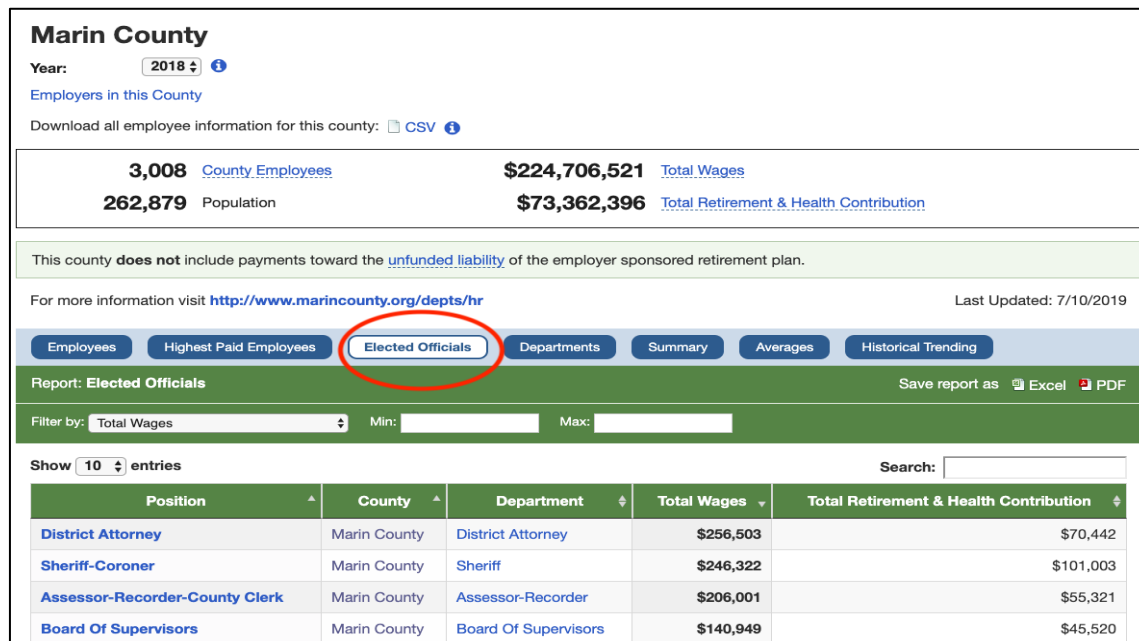
Beyond the basic legal requirements in California state law, public transparency goals would be better served by stronger disclosure of compensation policies and detailed compensation paid to elected officials. While total compensation paid to elected officials can be found by clicking an “Elected Officials” button on the agency’s page on the Public Pay site, as shown in Figure 1, most users would not necessarily see this link and might need to scroll through multiple pages of employees before finding the elected officials.

To make locating the information easier, a link can be included directly from the agency’s website to the elected officials data on the Public Pay site. This can be done by simply adding *&rpt=5* to the end of a regular Public Pay URL link.

The data on the Public Pay site for elected officials is limited to total wages and total retirement and health contributions. The site does not break out elements such as per-meeting stipends, reimbursements or payments for serving as an agency liaison to other advisory committees, councils, and forums. For better transparency on their websites, local agencies should disclose all elements of compensation for their elected officials and establish this higher standard as best practice for all of Marin County.

Both MMWD and the North Marin Water District have excellent practices with regard to transparency on compensation of their elected officials. The MMWD website’s board page provides a quick link to an annual compensation report detailing board compensation policies

Figure 1. Public Pay Elected Officials Page Example



Source: Government Compensation in California, accessed March 30, 2020, <https://publicpay.ca.gov/Reports/Counties/County.aspx?entityid=21&year=2018&rpt=5>

and annual amounts paid to each member for regular board meetings, board committees, other special board meetings, and liaison assignments to advisory committees, councils, and forums. It also details total annual payments for conferences, training, and memberships, as well as medical and dental benefits and other benefits, including iPad data plans. North Marin Water District discloses several annual board compensation elements by a direct link to the financial report it files with the state controller's office, but it is not as detailed as the MMWD report.

Results of the Website Audit

The Grand Jury audit found that many website compensation links were missing or broken. In other cases, links were not easy to find. Policies and compensation for elected officials were not always posted. Thirty of the 34 audited agency websites failed to comply fully with legal disclosure requirements.

Missing or Inconspicuous Links

Fifteen of 34 of the audited agency websites failed to post a compensation report or a "conspicuous" link to their data on the Public Pay site. These agencies are shown in Table 2. The worst example of this was the County of Marin's website, where four jurors were each unable to locate a compensation link after searching for at least 15 minutes.

In the investigation, the Grand Jury observed that several agencies post a link to the Transparent California website rather than to the Public Pay website.¹⁵ Transparent California is not included in Government Code Section 53908, so this does not comply with the legal requirements.

The Grand Jury recommends that all the noncompliant agencies identified in Table 2 remedy these deficiencies by placing a Public Pay link on the web page listed in the table. Generally, the audit revealed that the best location for a Public Pay link is either the finance or human resources section of the agency's website.

Link Does Not Go Directly to the Agency's Most Recent Data

Many agencies include a Public Pay link on their website that is deficient because it connects the user to an outdated page or to the state's Public Pay home page rather than directly to the local agency data on the Public Pay site. The Grand Jury believes this is largely due to a technical oversight.

Appendix A contains the recommended Public Pay link for each audited agency, as well as links for 22 additional agencies that were not audited. A key feature of these links is that they include the ID number of the agency, but exclude any parameter specifying a year (an example of this parameter is *&year=2016*). By *excluding* the specific year parameter, the link will automatically lead a user to the most recent available data for that agency, and it will not become outdated over time. This will save the agency the work of updating the link on an annual basis while reducing the chance of errors in future postings.

¹⁵ Transparent California, accessed March 30, 2020, <https://transparentcalifornia.com>.

Table 2. Agency Websites with Missing or Inconspicuous Links to Compensation Data

| Agency | Recommended Conspicuous Location for Link |
|---|---|
| City of Mill Valley | http://www.cityofmillvalley.org/gov/departments/finance/default.htm |
| City of Sausalito | https://www.sausalito.gov/departments/administration/finance/financial-documents |
| Town of Tiburon | http://townoftiburon.org/154/Administration-Finance |
| County of Marin | https://www.marincounty.org/depts/df |
| Bolinas Fire Protection District* | https://www.bolinasfire.org/board-members |
| Central Marin Fire Authority** | https://centralmarinfire.org/admin/finance |
| Kentfield Fire Protection District | https://www.kentfieldfire.org/administration/finance-a-budget |
| Sleepy Hollow Fire Protection District | https://shfpd.org/about-us/finances |
| Southern Marin Fire Protection District | https://www.southernmarinfire.org/admin |
| Stinson Beach Fire Protection District* | https://www.stinsonbeachfireprotectiondistrict.org/financials-budgets |
| Almonte Sanitary District | https://www.almontesd.org/governance.php |
| Central Marin Sanitation Agency | https://www.cmsa.us/finance/ |
| Las Gallinas Valley Sanitation District | http://www.lgvsd.org/about-us/board-of-directors/ |
| Ross Valley Sanitary District (Sanitary District No. 1) | https://www.rvsd.org/31/Open-Government |
| Stinson Beach Water District | http://stinson-beach-cwd.dst.ca.us/index.html |

* Existing link goes to Transparent California rather than Public Pay

** Formed in 2018 and not required to report for that year

Agency Websites Should Have a Link Directly to Elected Officials Data

Although it is simple to link directly to a page on the Public Pay website showing actual compensation paid to elected officials, none of the audited agencies currently do so. All Marin public agency websites should have a direct link from their board or council page to their “Elected Officials” page on the Public Pay site. All Marin agencies should adopt this higher standard of transparency.

A link to the “Elected Officials” page on the Public Pay site can be added simply by adding a new parameter to the end of the normal Public Pay link as is shown for all agencies in Appendix A. For instance, the City of San Rafael could include such a link by adding *&rpt=5* to

the end of its Public Pay link, resulting in the following:

<https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=256&rpt=5>.

Agencies Should Post Compensation Policies and Annual Compensation Details

The Grand Jury audit revealed that compensation policies for many agencies either were not posted or were scattered in a wide variety of hard-to-find locations. Eighteen of the 34 agencies did not post such information on the board or council pages of their websites. As described previously, public transparency is promoted by posting detailed information about the compensation policies for elected officials. All agencies should post this information on their board or council web pages. As an example, MMWD posts detailed information about the annual compensation of its elected officials. All Marin agencies should adopt this higher standard of transparency.

Conclusion

To make informed decisions on matters of self-governance, the public needs to understand the workings of their public agencies, including the compensation of elected officials. Public transparency helps to maintain trust in the government. It makes responsive democracy work.

By following the recommendations in this report, Marin's public agency websites can come into compliance with state legal requirements. Following these recommendations will reduce the chance of errors and minimize the time needed to keep websites current. These changes also will improve public access to important information while increasing the transparency that is essential to good government in a democratic society.

Findings

- F1. Many Marin public agencies fail to include on their websites either a link to the *publicpay.ca.gov* site showing compensation for their elected officials, officers, and employees, or a table showing such data. The Grand Jury determined that these agencies fail to comply with the requirements of Government Code Section 53908.
- F2. Any link to compensation data on an agency's website that takes more than five minutes or three clicks from the home page to locate, does not reasonably satisfy the intent of the Government Code that the information be easily located and "conspicuous" on the agency's website.
- F3. Any link to *publicpay.ca.gov* on an agency's website that fails to go directly to the agency's current compensation data on that website does not satisfy the intent of the Government Code that information be easily located.
- F4. Regarding compensation policies for elected officials, many public agencies do not provide the public with easy access to information regarding salary, meeting fees or stipends (including compensation for serving as liaison to other advisory committees, councils and forums), reimbursements, health and retirement benefits, and other benefits such as equipment.

- F5. Regarding detailed disclosure of total compensation paid, most public agencies do not break out all components of compensation paid to their elected officials, including salary, meeting fees or stipends (including compensation for serving as liaison to other advisory committees, councils and forums), reimbursements, health and retirement benefits, and other benefits such as equipment.
- F6. By comparison to other public agencies, Marin Municipal Water District annually publishes an exemplary report on its website of total compensation paid to its elected officials for salary, meeting fees or stipends (including compensation for serving as liaison to other advisory committees), councils and forums, reimbursements, health and retirement benefits, and other benefits such as equipment.

Recommendations

- R1. To comply with the intent of Government Code Section 53908, no later than 90 days after the date of this report, agencies should include on their websites a link to the *publicpay.ca.gov* site showing compensation of their elected officials, officers, and employees using the formatted URL examples that are shown in Appendix A.
- R2. No later than 90 days after the date of this report, agencies should modify the location of their existing *publicpay.ca.gov* links to satisfy the requirement of Government Code Section 53908 that their link be “conspicuous.” Conspicuous locations for agencies are suggested in Table 2.
- R3. No later than 90 days after the date of this report, agencies should modify their existing *publicpay.ca.gov* links so that they provide a direct link to their current compensation data on the state site. To eliminate the need for annual updates, the URL used for the link should exclude any parameter specifying a year. Formatted URL examples are shown on Appendix A.
- R4. No later than 90 days after the date of this report, in addition to any other compensation links, agencies should include a link on their board or council web pages that leads directly to their “Elected Officials” page on the *publicpay.ca.gov* site, conforming to the format suggested on Appendix A.
- R5. No later than 120 days after the date of this report, agencies should include on their board or council web pages a comprehensive description of their policies regarding all compensation paid to elected officials specifying, at a minimum, salary, meeting fees or stipends (including compensation for serving as liaison to other advisory committees, councils and forums), reimbursements, health and retirement benefits, and other benefits such as equipment.
- R6. No later than 120 days after the date of this report, agencies should adopt a practice to compile and publish each year an annual report detailing the compensation actually paid to their elected officials for the previous calendar year. Compensation disclosures should include, at a minimum, salary, meeting fees or stipends (including compensation for serving as liaison to other advisory committees, councils and forums), reimbursements, health and retirement benefits, and other benefits such as equipment. A link to this report should be posted on the agency’s board or council web page.

R7. No later than 90 days after the date of this report, agencies not audited in this report should review their websites for compliance with the legal requirements and higher public transparency standards recommended in Recommendations R1–R6 of this report and ensure that their websites include links to the *publicpay.ca.gov* site as shown in Appendix A.

Request for Responses

According to the California Penal Code, agencies required to respond to Grand Jury reports generally have no more than 90 days to issue a response. It is not within the Grand Jury’s power to waive or extend these deadlines, and to the Grand Jury’s knowledge, the Judicial Council of California has not done so. But we recognize that the deadlines may be burdensome given current conditions caused by the COVID-19 pandemic.

Whether the deadlines are extended or not, it is our expectation that Marin's public agencies will eventually be able to return to normal operations and will respond to this report. In the meantime, however, public health and safety issues are of paramount importance and other matters might need to wait.

Pursuant to Penal Code Section 933.05, the Grand Jury requests responses from the following governing bodies:

| Respondent | F1 | F2 | F3 | F4 | F5 | R1 | R2 | R3 | R4 | R5 | R6 | R7 |
|-------------------------|----|----|----|----|----|----|----|----|----|----|----|----|
| Audited Agencies | | | | | | | | | | | | |
| County of Marin | | X | X | X | X | | X | X | X | X | X | |
| City of Belvedere | | | X | | X | | | X | X | | X | |
| City of Larkspur | | | X | X | X | | | X | X | X | X | |
| City of Mill Valley | X | X | X | | X | X | X | X | X | | X | |
| City of Novato | | | X | | X | | | X | X | | X | |
| City of San Rafael | | | X | | X | | | X | X | | X | |
| City of Sausalito | | X | | | X | | X | | X | | X | |
| Town of Corte Madera | | | X | X | X | | | X | X | X | X | |
| Town of Fairfax | | | X | | X | | | X | X | | X | |
| Town of Ross | | | X | | X | | | X | X | | X | |
| Town of San Anselmo | | | X | | X | | | X | X | | X | |

| Respondent | F1 | F2 | F3 | F4 | F5 | R1 | R2 | R3 | R4 | R5 | R6 | R7 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Town of Tiburon | | X | X | | X | | X | X | X | | X | |
| Bolinas Fire Protection District | X | X | X | X | | X | | X | X | X | | |
| Central Marin Fire Authority | X | X | | | | X | | | | | | |
| Kentfield Fire Protection District | | X | X | | X | | X | X | X | | X | |
| Novato Fire Protection District | | | X | X | X | | | X | X | X | X | |
| Ross Valley Fire Department | | | | X | X | | | | X | X | X | |
| Sleepy Hollow Fire Protection District | X | X | X | X | X | X | X | X | X | X | X | |
| Southern Marin Fire Protection District | | X | | | X | | X | | X | | X | |
| Stinson Beach Fire Protection District | X | X | X | | | X | | X | X | | | |
| Tiburon Fire Protection District | | | X | X | X | | | X | X | X | X | |
| Almonte Sanitary District | X | X | X | X | X | X | X | X | X | X | X | |
| Alto Sanitary District | | | X | | X | | | X | X | | X | |
| Central Marin Sanitation Agency | | X | X | | X | | X | X | X | | X | |
| Homestead Valley Sanitary District | | | X | X | X | | | X | X | X | X | |
| Las Gallinas Valley Sanitary District | | X | X | | X | | X | X | X | | X | |
| Novato Sanitary District | | | X | X | X | | | X | X | X | X | |
| Richardson Bay Sanitary District | | | X | X | X | | | X | X | X | X | |
| Ross Valley Sanitary District (Sanitary District No. 1) | X | X | X | X | X | X | X | X | X | X | X | |
| Sanitary District No. 5 – Tiburon-Belvedere | | | | X | X | | | | X | X | X | |

| Respondent | F1 | F2 | F3 | F4 | F5 | R1 | R2 | R3 | R4 | R5 | R6 | R7 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Sausalito-Marín City Sanitary District | | | X | | X | | | X | X | | X | |
| Marín Municipal Water District | | | | | X | | | | X | | X | |
| North Marín Water District | | | | | X | | | | X | | X | |
| Stinson Beach County Water District | X | X | | | X | X | | | X | | X | |
| Agencies Not Audited | | | | | | | | | | | | |
| Bel Marín Keys Community Services District | | | | | | | | | | | | X |
| Belvedere-Tiburon Joint Recreation Committee District | | | | | | | | | | | | X |
| Belvedere-Tiburon Library Agency | | | | | | | | | | | | X |
| Bolinas Community Public Utility District | | | | | | | | | | | | X |
| Central Marín Police Authority | | | | | | | | | | | | X |
| Firehouse Community Park Agency | | | | | | | | | | | | X |
| Inverness Public Utility District | | | | | | | | | | | | X |
| Marín City Community Services District | | | | | | | | | | | | X |
| Marín Clean Energy (MCE) | | | | | | | | | | | | X |
| Marín County Resource Conservation District | | | | | | | | | | | | X |
| Marín County Transit District | | | | | | | | | | | | X |
| Marín General Services Authority (MGSA) | | | | | | | | | | | | X |
| Marín Healthcare District | | | | | | | | | | | | X |

| Respondent | F1 | F2 | F3 | F4 | F5 | R1 | R2 | R3 | R4 | R5 | R6 | R7 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Marin/Sonoma Mosquito and Vector Control District | | | | | | | | | | | | X |
| Marinwood Community Services District | | | | | | | | | | | | X |
| Muir Beach Community Services District | | | | | | | | | | | | X |
| Sonoma-Marín Area Rail Transit District | | | | | | | | | | | | X |
| Tamalpais Community Services District | | | | | | | | | | | | X |
| Tomales Village Community Services District | | | | | | | | | | | | X |
| Transportation Authority of Marin | | | | | | | | | | | | X |

The governing bodies indicated above should be aware that the comment or response of the governing body must be conducted in accordance with Penal Code Section 933 (c) and subject to the notice, agenda, and open meeting requirements of the Brown Act.

Note: At the time this report was prepared, information was available at the websites listed.

Reports issued by the Civil Grand Jury do not identify individuals interviewed. Penal Code Section 929 requires that reports of the Grand Jury *not* contain the name of any person or facts leading to the identity of any person who provides information to the Civil Grand Jury. The California State Legislature has stated that it intends the provisions of Penal Code Section 929 prohibiting disclosure of witness identities to encourage full candor in testimony in Grand Jury investigations by protecting the privacy and confidentiality of those who participate in any Civil Grand Jury investigation.

Appendix A – Direct Public Pay Internet Links

Properly Formatted PublicPay.ca.gov Link

Note: Agencies listed here can create a link to their “Elected Officials” page by adding *&rpt=5* at the end of their Public Pay URL below.

| Agency | Agency Public Pay URL |
|---------------------------------------|---|
| Audited Agencies | |
| City of Belvedere | https://publicpay.ca.gov/Reports/cities/city.aspx?entityid=248 |
| City of Larkspur | https://publicpay.ca.gov/Reports/cities/City.aspx?entityid=251 |
| City of Mill Valley | https://publicpay.ca.gov/Reports/cities/city.aspx?entityid=252 |
| City of Novato | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=253 |
| City of San Rafael | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=256 |
| City of Sausalito | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=257 |
| Town of Corte Madera | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=249 |
| Town of Fairfax | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=250 |
| Town of Ross | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=254 |
| Town of San Anselmo | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=255 |
| Town of Tiburon | https://publicpay.ca.gov/Reports/Cities/City.aspx?entityid=258 |
| County of Marin | https://publicpay.ca.gov/Reports/Counties/County.aspx?entityid=21 |
| Marinwood Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=947 |

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Note: Agencies listed here can create a link to their “Elected Officials” page by adding `&rpt=5` at the end of their Public Pay URL below.

| Agency | Agency Public Pay URL |
|---|---|
| Bollinas Fire Protection District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1237 |
| Central Marin Fire Authority | Link not available at Public Pay as of February 20, 2020 |
| Novato Fire Protection District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1239 |
| Ross Valley Fire Department | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2827 |
| Sleepy Hollow Fire Protection District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1240 |
| Southern Marin Fire Protection District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1241 |
| Stinson Beach Fire Protection District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1242 |
| Tiburon Fire Protection District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1243 |
| Almonte Sanitary District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1986 |
| Alto Sanitary District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1987 |
| Central Marin Sanitation Agency | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2814 |
| Las Gallinas Valley Sanitary District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1989 |
| Novato Sanitary District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1990 |
| Ross Valley Sanitary District (Sanitary District No. 1) | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1992 |
| Marin Municipal Water District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2529 |
| North Marin Water District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2404 |

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Note: Agencies listed here can create a link to their “Elected Officials” page by adding *&rpt=5* at the end of their Public Pay URL below.

| Agency | Agency Public Pay URL |
|-------------------------------------|---|
| Stinson Beach County Water District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2405 |

Agencies Not Audited

| | |
|---|---|
| Bel Marin Keys Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=945 |
| Belvedere-Tiburon Joint Recreation Committee District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2813 |
| Belvedere-Tiburon Library Agency | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1623 |
| Bollinas Community Public Utility District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2198 |
| Central Marin Police Authority | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2831 |
| Firehouse Community Park Agency | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2818 |
| Inverness Public Utility District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2199 |
| Marin City Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=946 |
| Marin Clean Energy (MCE) | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2821 |
| Marin County Resource Conservation District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2108 |
| Marin County Transit District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=3399 |
| Marin General Services Authority (MGSA) | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=2822 |
| Marin Healthcare District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1552 |
| Marin/Sonoma Mosquito and Vector Control District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1685 |

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Note: Agencies listed here can create a link to their “Elected Officials” page by adding *&rpt=5* at the end of their Public Pay URL below.

| Agency | Agency Public Pay URL |
|---|---|
| Marinwood Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=947 |
| Muir Beach Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=948 |
| Sonoma-Marín Area Rail Transit District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=3400 |
| Strawberry Recreation District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=1905 |
| Tamalpais Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=949 |
| Tomales Village Community Services District | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=950 |
| Transportation Authority of Marin | https://publicpay.ca.gov/Reports/SpecialDistricts/SpecialDistrict.aspx?entityid=3480 |