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August 14, 2024

Honorable Shelly J. Averill, Presiding Judge
Superior Court of California
County of Sonoma
600 Administration Drive
Santa Rosa, CA 95403

READ AND CONSIDERED
DATE 8/21/24 BY sp

RE: Response to Grand Jury Report: Taxing and Spending in Sonoma County

Dear Judge Averill,

The Sonoma County Auditor-Controller-Treasurer-Tax Collector's Office respectfully submits the attached response to the findings and recommendations presented in the 2023-2024 Grand Jury investigation titled "Taxing and Spending in Sonoma County." The attachment outlines our office's responses to the Grand Jury's findings and addresses the recommendations submitted in their report.

Our office is honored to be a part of this integral process and looks forward to continued collaboration with County departments and the Board of Supervisors on the improvement of Sonoma County government.

On behalf of the Auditor-Controller-Treasurer-Tax Collector staff, I thank the Grand Jury for their integrity, dedication, and time during the 2023-2024 Investigation.

Sincerely,

Erick Roeser
Sonoma County Auditor-Controller-Treasurer-Tax Collector

cc: Sonoma County Board of Supervisors
Christina Rivera, Sonoma County CEO

DEPARTMENT GRAND JURY REPORT RESPONSES

Report Title: Taxing and Spending in Sonoma County

Report Date: June 17, 2024

Response by: Erick Roeser Title: Auditor-Controller-Treasurer-Tax Collector

Agency/Department Name: Sonoma County/Auditor-Controller-Treasurer-Tax Collector

FINDINGS ASSOCIATED WITH REQUIRED RESPONSES:

- F1. The total amount and source of tax collections is not published in a useful, publicly accessible format by any government entity.
- F2. The actual amount of money being spent to address public need is not published in a useful, publicly accessible format by any government entity.
- F4. The County Auditor/Controller/Treasurer/Tax Collector Citizen's Report, a helpful document, doesn't answer major questions about tax revenue or spending.
- F5. The County Auditor doesn't have the resources needed to conduct performance audits throughout County government.
- F7. Sonoma County sales tax rates are among the highest in California.

I (we) agree with the findings numbered: F1, F4

I (we) disagree wholly or partially with the findings numbered: F2, F5, F7

(Please see attached statement specifying any portions of the findings that are disputed with an explanation of the reasons.)

RECOMMENDATIONS:

- R2. By February 28, 2025, the Board of Supervisors, ACTTC and County Office of Education shall jointly determine personnel and professional services needed to make the Citizens Report a comprehensive presentation of all Sonoma County property and sales tax collections and expenditures.
- R3. By June 30, 2025, the Board of Supervisors shall fund the ACTTC so the Citizens Report includes this categorized information for fiscal years 2026 and onward.
- Recommendations numbered: R2, R3 will not be implemented because they are not warranted or are not reasonable. (Please see attached explanation.)

Date: 8/15/2024 Signed: Erick Roeser

Number of pages attached: 1

The following are the Auditor-Controller-Treasurer-Tax Collector's (ACTTC) required responses to the 2024 Grand Jury Report investigation titled "Taxing and Spending in Sonoma County."

FINDINGS

F2. The actual amount of money being spent to address public need is not published in a useful, publicly accessible format by any government entity.

ACTTC RESPONSE: We disagree wholly or in part with this finding.

The County publishes annual reports that provide useful, publicly available information on spending to address public need. A comprehensive report for all government agencies in the county is not published.

F5. The County Auditor doesn't have the resources needed to conduct performance audits throughout County government.

ACTTC RESPONSE: We disagree wholly or in part with this finding.

The County Auditor has resources to conduct some performance audits of County programs and departments. Audit engagements are prioritized and selected by the ACTTC through a risk assessment process.

F7. Sonoma County sales tax rates are among the highest in California.

ACTTC RESPONSE: We disagree wholly or in part with this finding.

According to information published by the California Department of Tax and Fee Administration, Sonoma County is tied for the 9th highest sales tax rate for California counties and no Sonoma County cities are in the top 90 highest sales tax rates for California cities.

RECOMMENDATIONS

R2. By February 28, 2025, the Board of Supervisors, ACTTC and County Office of Education shall jointly determine personnel and professional services needed to make the Citizens' Report a comprehensive presentation of all Sonoma County property and sales tax collections and expenditures.

ACTTC RESPONSE: This recommendation will not be implemented because it is not warranted or is not reasonable.

Preparing a non-mandated, cross-governmental tax and spending report would detract from the ACTTC's ability to provide mandated and auditing services to and for benefit of the public and local government agencies. Additionally, the County of Sonoma, as defined for reporting purposes, does not include the incorporated cities, school districts or independent special districts in Sonoma County; therefore, it would be inappropriate to include financial data extraneous to the County of Sonoma in the Citizens' Report. The purpose of the Citizens' Report, an optional document, is to communicate selected financial information from the County of Sonoma's Annual Comprehensive Financial Report.

R3. By June 30, 2025, the Board of Supervisors shall fund the ACTTC so the Citizens Report includes this categorized information for fiscal years 2026 and onward.

ACTTC RESPONSE: This recommendation will not be implemented because it is not warranted based on the response to recommendation R2.