

July 8, 2002

Hon. Lynn O'Malley Taylor  
Presiding Judge,  
Marin County Superior Court  
Hall of Justice  
San Rafael, CA 94903

Re: Grand Jury Report: Marin County Free Library

Dear Mrs. Taylor:

In accordance with Penal Code 933.05, the following is a response to the above referenced report as requested by the 2002 Grand Jury.

Finding 2(a) - It is agreed.

Finding 2(b) & (c) - It is partially agreed. The nature of estimating future revenue and expenditures require that we utilize a conservative approach. Nothing could be more damaging then ending the year with unplanned/unexpected fund balance and revenue shortfalls. It is my understanding that the library administration is going to explain the reasons for the apparent wide range of positive variances. This office is always available to provide financial input or advice when requested.

Recommendation 2 – Has been partially implemented. The Board of Supervisors is supporting the elimination of ERAF contributions by the Marin County Free Library. Irrespective of whether this legislative change occurs, the extent of the County's general fund contribution to library operations is a matter of Board of Supervisors policy.

Recommendation 3 – Should not be implemented. I do not believe an independent audit is necessary. I would be pleased to offer such assistance or any other service to the library administration if requested.

Recommendation 4 – Should be implemented. This office is available and willing to work with library administration to seek the least costly alternative for cash flow needs.

Please feel free to contact me if you require any further information.

Sincerely,

RICHARD S. ARROW,  
Auditor-Controller

RSA:wm

Cc: Mark Riesenfeld, County Administrator  
Pat Faulkner, County Counsel  
2002 Grand Jury  
Marin County Free Library

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