

Significant California Supreme Court Ruling:

**PRIVATE DEVICES MAY BE SUBJECT TO CPRA
PAGE 2**



**OROVILLE DAM SCARE IMPACTS AREA CEMETERIES
PAGE 3**

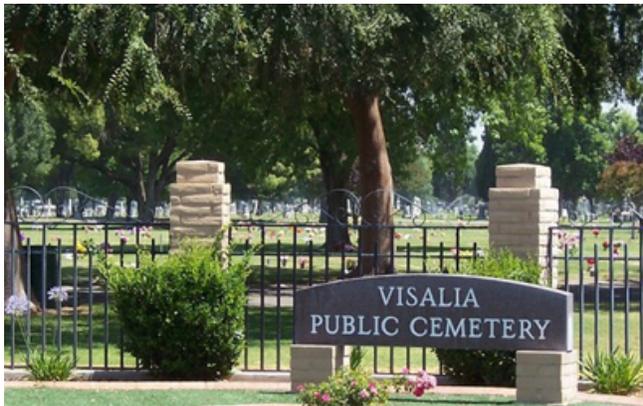


**SAVE THE DATE! PCA ANNUAL MEETING SET FOR AUGUST 22-24
PAGE 4**



**ROSEVILLE CEMETERY HOSTS EQUIPMENT SHOW
PAGE 6**

ALLIANCE UPDATE



Visalia Public Cemetery District Latest Victim of Suspected Embezzlement.

The Visalia Public Cemetery District’s 2015-2016 fiscal year audit revealed a cash shortfall of over \$339,000 for the year ending June 30, 2016. Revenues totaling \$339,170.29 were received and documented, but the funds were never deposited. These findings apparently led to the dismissal of long-time District Manager Dona Shores on October 19, 2016. The matter is currently under investigation by the Visalia Police Department.

A statement released by the district stated: “The board of trustees was devastated at the discovery of the financial loss to this public cemetery”, “Notwithstanding the loss, the district remains financially stable”

Regrettably, Visalia is just the latest, not the only Public Cemetery District to suffer an actual or suspected employee embezzlement in recent years. On April 17, 2015, James Semone, District Manager for Escalon Cemetery District, was arrested and accused of submitting false payroll information to the San Joaquin County Auditor-Controller’s Office, and receiving more than \$100,000, mostly in unearned overtime, plus additional violations related to use of district funds and resources.

In March of 2008, James Poggione, manager of Oak Hill Cemetery District in the Santa Ynez Valley was sentenced to 90 days in jail and three years of probation for embezzling public money by misusing district credit cards. Additional accusations included the former manager traded a burial plot for a \$1000 used car.

Numerous other Public Cemetery Districts have had financial audits that revealed corruption in the management of their finances. In nearly every instance, the trustees did not suspect any wrongdoing, and the perpetrator was well-regarded and trusted. Trustees should heed any and all audit warnings regardless of their trust of the district staff and management. It is not a matter of trust or lack thereof, it is a matter of good business practice and responsible service to the public.

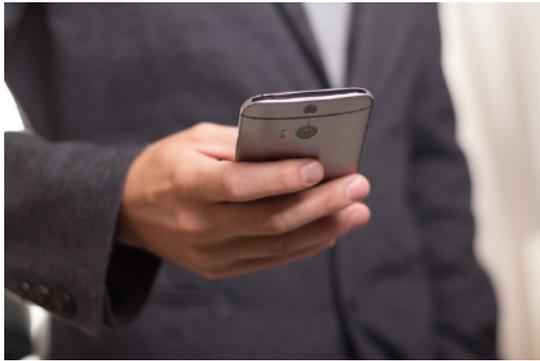
[\(Continued\)](#)

Cemetery Embezzlement (continued from page 1)

Above all else, trustees are responsible for safeguarding public monies. Assuring that adequate funds-handling controls are in place should be a top priority. Trustees have a duty to be good stewards of public funds. Ignoring warning signs would constitute a breach of that duty.

David Becker, CPA with James Marta and Company Accountancy has written an excellent article that details fraud in public agencies and offers advice on steps that can be taken to protect your district. The article is highly recommended and available at <http://www.jpmpca.com/custom4.php>.

California Supreme Court Rules that Public Business Communication on Private Devices is Public Record



On March 2, 2017, the California Supreme Court unanimously ruled that local officials' communication about public business is subject to the California Public Records Act (CPRA); even when private accounts and devices are used to communicate. The ruling states that writings that "*substantively relate to the conduct of public business, regardless whether it is written on a personal or public account is considered a public record*"

The Court opined: "CPRA and the Constitution strike a careful balance between public access and personal privacy. This case concerns how that balance is served when documents concerning official business are created or stored outside the

workplace. The issue is a narrow one: Are writings concerning the conduct of public business beyond CPRA's reach merely because they were sent or received using a nongovernmental account? Considering the statute's language and the important policy interests it serves, the answer is no. Employees communications about official agency business may be subject to CPRA regardless of the type of account used in their preparation or transmission."

Attorney Bob Hunt, partner at Hunt Jeppson & Griffin, represents over 25 public cemeteries statewide, and serves as General Counsel to the Public Cemetery Alliance. Bob has made the following suggestions and recommendations to his clients:

- No employee or director/trustee should ever use personal email accounts to conduct agency business. Doing so potentially opens up their entire personal email account to scrutiny.
- Every director/trustee and employee (who conducts agency business electronically) should have an agency email account through which all business is conducted.
- Although unrelated to the Court's decision and the CPRA, every board member must be educated on and reminded of the fact that conducting business digitally means they must be extremely cautious not to violate the Brown Act. By doing so, their digital trail can be used to prove such violations.
- If they use smartphones or tablets, those devices must be set up to access the agency-assigned email account for that person, just to avoid the temptation to use personal email accounts.
- Texts, of course, are also subject to scrutiny under the CPRA and the Court's recent decision. However, texts are the bane of our lives in public agencies. Why? People who text use the shortest possible number of words to communicate, leading to a very, very high possibility that they can be (mis)construed in any number of ways.

The bottom line is, never use personal email accounts to conduct district business; and do not use texts to communicate district business. Information on personal devices can be subject to the CPRA. If your district utilizes electronic communication, it is imperative that all employees and trustees have agency email addresses for that purpose.

Oroville Dam Safety Concerns Disrupt Operations at Area Cemetery Districts

In February, safety concerns at Oroville Dam caused disruptions to multiple area Cemetery Districts. In addition to Oroville Cemetery District, Gridley and Live Oak Cemetery Districts' were affected by the unprecedented evacuation of nearly 200,000 area residents due to uncertainties related to the damaged spillway (pictured, right) at Oroville Dam.



A major focus of each district was to secure their records. Oroville Cemetery District Manger Cheryl Smith removed hard-copy and electronic burial, administrative and financial records from the district office. If the dam were to fail, there would be no way to protect the property itself from the catastrophe, but it is possible to secure records by moving them off-site.

Likewise, Jeff Rodgers, Live Oak Cemetery District Manager, moved his agency's records to higher ground during the evacuation. Once the evacuation was lifted, the districts needed to perform thorough inspections of their respective cemetery grounds prior to re-opening to the public. [\(continued\)](#)

HJG

HUNT JEPSON & GRIFFIN
LLP

ROBERT W. HUNT

PROVIDING A WIDE RANGE OF SERVICES TO PUBLIC AGENCIES,
SPECIALIZING IN PUBLIC CEMETERY DISTRICTS

- CEMETERY LAW
- RALPH M. BROWN ACT
- PUBLIC RECORDS ACT
- EMPLOYMENT MATTERS
- PROBLEM/DISPUTE RESOLUTION
- LITIGATION

- HANDBOOKS & POLICIES
- CONTRACTS & AGREEMENTS
- DEVELOPMENT PROJECTS
- REAL ESTATE
- ENVIRONMENTAL/CEQA
- ESTATE PLANNING & PROBATE

ROBERT W. HUNT
rhunt@hjc-law.com

1478 STONE POINT DRIVE, SUITE 100
ROSEVILLE, CA 95661

TELEPHONE: (916) 780-7008
FACSIMILE: (916) 780-7118

Oroville Dam Scare (continued from page 3)

Gridley Cemetery District, with its majestic Deodor Cedar trees, closed their gates for a period of time after the evacuation order was lifted due to safety concerns. The super-saturated ground can make those beautiful trees susceptible to blowing over and/or shedding large branches during and after heavy storm events. Through the years, the district has effectively balanced visitor and employee safety with a desire to keep those noble trees healthy and intact.

Expert Special District Consultant Brent Ives Headlines 2017 PCA Annual Meeting

The 2017 Public Cemetery Alliance Annual Meeting will be held on August 22-24 at the **Black Oak Resort Casino** in Tuolumne, located in the heart of California Gold Rush countryside. The location is easily accessible from anywhere in California and sits in one of California’s most historically significant regions. There are fantastic nearby attractions including **Railtown 1897 State Historic Park**, featuring one of the finest displays of vintage locomotives and rail stock in the world. **Columbia State Park** features a business district in the town of Columbia that has been preserved to its 1850 era splendor.

The Annual meeting promises to be educational and enjoyable. The agenda features something for everyone, including a bowling mixer, vendor reception, luau dinner, and a tour of the historic town Columbia and Columbia Cemetery. There will be interactive breakout sessions and a Brent Ives keynote address titled “10 Step Process for Achieving the Best Governance Principles and Practices for your Cemetery District”.



Brent Ives

Brent Ives has thirty (30) years of experience in helping public agencies with organizational challenges and opportunities. He has been a successful engineering manager at Lawrence Livermore National Laboratory with extensive experience in employee relations, career growth advocacy and career transition. Through his firm, BHI Management Consulting, he has taught hundreds of courses and spoken to thousands of Council and Board members on public agency strategic planning, best practices for public agencies and organizational health. He works with public agencies each week to individualize strategic plans, training, Board dynamics, executive recruiting and consultation in public policy. He is author of the newly published book, “52 Ways to be a Better Board”, available at the conference.

Brent served as a City Councilman for 23 years in the City of Tracy, CA, a city of 85,000 in California’s Central Valley, the last eight of which he was directly elected Mayor. He has served over 10,000 hours on the dais. He served as a Chair and commissioner of the Altamont Commuter Express (ACE Train) for 18 years and Chair/Director of the San Joaquin County Council of Governments for eight. A registration and agenda is included with this publication, and available on the PCA website www.publiccemeteryalliance.com.

Paul's CEMETERY SERVICES
 FULLY INSURED - MEMBER OF THE PCA

Paul & Cathy Cobb
 (530) 844-4886

Interments/Disinterments • Cremation Burials
 Headstone Leveling • Headstone Cleaning
 Ground Maintenance

ASCO PACIFIC
 “One Call Does It All”

Your Distributor for
 Cemetery • Mausoleum • Crematory • Funeral Home Needs

800-521-1112 • Fax 310-534-0574
www.ascopacific.com



281 FIFTH STREET · P.O. BOX 1724 · VALLEJO, CA 94590
 (800) 310-1045 · FAX (707) 552-2099

THERE'S PEACE-OF-MIND WHEN DEALING WITH A PROFESSIONAL NICHE COMPANY



"We have been very pleased with the last three niche projects constructed by Cordeiro Vault Company. Their attention to detail during design and construction has been impressive. They have also assisted us in competitively pricing the niches for our cemetery district."

*Ray Young, General Manager
Fair Oaks Cemetery District*

"Working with Cordeiro Vault Company over the last several years on four different niche projects at Gridley-Biggs Cemetery District has been a pleasant experience. Their professional staff and the quality of the finished product is the reason we would not hesitate to use their services in the future."

*Pat Teague, District Manager
Gridley-Biggs Cemetery District*



"From the design to the finished project you will experience a level of professionalism and craftsmanship second to none. With Cordeiro Vault Company you will have a niche project you will be proud to present to your people and one that will stand the test of time."

*Arnie Brinton, Manager
Cottonwood Cemetery District*

- A consultant with 35 years of experience and over 800 projects completed.
- Innovative ideas for your memorial garden.
- An unparalleled reputation to construct your project with the best craftsmanship available.
- A finished product that is cost effective for the cemetery and an eternal memorial for your clients.

CORDEIRO VAULT COMPANY
 Providing Quality Products and
 Excellence in Service for 39 Years



Districts Team-up to Host Equipment Show at Roseville Cemetery

On March 15, Roseville, Sylvan, Newcastle-Rocklin-Gold Hill and Fair Oaks Cemetery Districts played host to a large gathering of vendors and cemetery personnel at the Roseville Cemetery District. Over 100 employees and trustees from 17 cemetery districts attended the event. 19 vendors displayed and demonstrated products ranging from tractors to safety shoes.

Mark Marshall from Golden State Risk Management Authority (GSRMA) discussed workers' compensation claims in cemeteries, and ways to prevent them. There were prize drawings and contests, including the always popular backhoe golf competition.

Delicious grilled hamburgers and hot dogs were provided for lunch, thanks to Valley Truck and Tractor; and GSRMA donated the drinks. Roseville District manager Kelly Ehrman and his staff were fantastic hosts and the event provided a great opportunity to view the latest equipment and products. The gathering allows districts to share ideas, reconnect with friends from other districts and make new ones. The event was a great success and plans for the 2018 event are already in the works.



The latest equipment from numerous manufacturers was on display (left); attendees listen intently to GSRMA's Mark Marshall (center) and a backhoe golf competitor lines up a putt (right) at the Roseville Cemetery on March 15.



1-800-654-1067 • www.polyguardvaults.com



- \$ Less Maintenance
 - No heavy Equipment
 - Easy to set and install
- \$ Nests for convenient storage
- \$ Delivered on company
- \$ Any vault can be personalized allowing all families you serve the option for peace of mind at the grave site
- = \$ Increased revenue

John Wilks
Owner

"The Lord Reigns"

Justus & Wilks

CONCRETE PRODUCTS - VANTAGE DEALER
HONORED TO SERVE YOU SINCE 1978

530-868-5568
Cell: 530-321-8423

P.O. Box 813
Biggs, Ca 95917



GOLDEN STATE RISK MANAGEMENT AUTHORITY

Innovative programs, personalized service

We Work For California Public Cemeteries

Golden State Risk Management Authority (GSRMA) is unique in California risk pools. We cater to small and medium-sized public entities that do not have the resources to fund all the expertise (human resource staff, dedicated legal counsel and even risk management and loss prevention positions) that their larger counterparts can afford.

A good number of our members are public cemeteries ranging from multi-site entities with as many as 20 employees and a full time administrative staff, to small entities run with only a small volunteer board. We are proud to provide them and all of our members not just competitive insurance rates, but a solid, respected risk sharing pool, a variety of useful benefits and the highest level of personalized service.

We “work” for California public cemeteries by:

- *Being responsive to busy, multi-tasking cemetery professionals.*
- *Leveraging our experience in public cemetery risk management.*
- *Issuing dividends and never having assessments.*
- *Achieving “Accredited with Excellence” by the California Association of Joint Powers Authorities.*
- *Processing our claims in-house.*
- *Providing a wide range of valuable services to members at no additional cost.*
- *Implementing loss prevention and training incentive programs.*
- *Packaging the best mix of coverage and services from first class partners.*

More than 120 public cemeteries of all sizes and from all regions of California are covered through Golden State Risk Management Authority. If you are not already a GSRMA member, we invite you to contact us and take a look at the comprehensive coverage and services that we offer California public cemetery districts.

For more information please contact:

Jennifer Peters or Naomi Whatley at
(530) 934-5633 or memberservices@gsrma.org
Visit our website at www.gsrma.org





The Special Needs of Special Districts

Wells Fargo Advisors can help by:

- Working within your investment policy to potentially increase your assets
- Developing a long-range strategy
- Providing trustworthy advice and dependable service

Together we'll go far



Call today for a free consultation.



Sandra Wheeler
 Associate Vice President – Investment Officer
 1160 Marsh St., Suite 200
 San Luis Obispo, CA 93401
 805-783-7942 • 855-999-7942
 sandra.wheeler@wfadvisors.com
 CA Insurance License # 0806589

Investment and Insurance Products: ▶ NOT FDIC Insured ▶ NO Bank Guarantee ▶ MAY Lose Value

Wells Fargo Advisors, LLC, Member SIPC, is a registered broker-dealer and a separate non-bank affiliate of Wells Fargo & Company.
© 2013 Wells Fargo Advisors, LLC. All rights reserved. 1214-04643 [74129-v2] (1232516_427676)



PUBLIC CEMETERY ALLIANCE ANNUAL MEETING



August 22 - 24, 2017

Black Oak Casino, Tuolumne, CA

Tuesday, August 22: 2:30-4:30 PM **Bowling Mixer or CA's Drought Update**

Vendor Reception 6:00 PM at the Four Winds Conference Hall

Followed by Casino Island Luau Dinner at 7:00 PM

Wednesday, August 23: 8:00 – 8:30 AM Registration & Resort Continental Breakfast

9:00 AM – 2:15 PM Annual Meeting & Lunch

2:45 – 5:00 PM **Visit to Columbia Historic Park & Cemetery or Illegal Activity Discussion**

6:30 – 7:00 PM Pre Dinner Mixer (no host)

7:00 – 9:30 PM Dinner, Annual Award Presentation & Vendor Basket Raffle

Thursday, August 24: 8:00 – 8:30 Resort Continental Breakfast

8:30 AM Tracy Cemetery District – 2016 Cemetery of the Year Presentation

9:00 – 11:30 AM Roundtables – topics TBA

11:30 AM – Conclusion, Box Lunch & Raffle Drawing

REGISTRATION FORM

District:							Choose
Contact Person:	Phone:				Activity		
Name and Title	Annual Meeting (includes 6 meals) \$250.00	Guest Tuesday Dinner \$52.00	Guest Wednesday Breakfast & lunch \$45.00	Guest Wednesday Dinner \$50.00	Guest Thursday Breakfast & Lunch \$32.00	Bowling (B) Or (CA)	Tour (T) Or (CSI)

Amount Enclosed \$ _____

Submit registration & payment by August 1, 2017

No refunds for cancellations after August 7, 2017

To: Public Cemetery Alliance
P.O. Box 494, Gridley, CA 95948
(p) 530-533-2920, (f) 530-533-2164
Email: pc.alliance@yahoo.com

Room Reservations: Black Oak Casino Resort

19398 Tuolumne Rd. North
Tuolumne, CA 95379

877-747-8777 <http://www.blackoakcasino.com>

Mention Public Cemetery Alliance to receive the special conference rate of \$99.99 plus tax.

Make reservations by August 2, 2017 to receive the special rate.

PUBLIC CEMETERY ALLIANCE



23rd Annual Meeting Black Oak Casino, Tuolumne, CA August 22 - 24, 2017

■ Tuesday, 22

- 2:30 – 4:30 **Bowling Mixer**, Black Oak Lanes **OR**
3:00 – 4:00 **California's Drought Status**, John Anderson, Madera CD
4:00 – 5:30 **Vendor Setup** (Foyer of Conference Hall)
5:30 – 7:00 **Registration** – Four Winds Conference Hall
6:00 – 7:00 **Vendor Reception** & Hors D' Oeuvres, (no host drinks)
7:00 – 8:30 **Dinner**

■ Wednesday, 23

- 8:00 – 8:30 **Registration**
9:00 – 9:45 **Welcome**
9:45 – 10:45 Ten Step Process for achieving the Best Governance Principles & Practices for your Cemetery District, **Brent Ives, BHI Consulting**
10:45 – 11:00 **Vendor Break**
11:00 – 12:00 Ten Step Process continue, **Brent Ives**
12:00 – 1:15 **Lunch, Gift Basket Raffle, PCA Directors Election**
1:15 – 2:15 Ten Step Process conclusion, **Brent Ives**
2:45 – 5:00 Columbia Cemetery District & Historic State Park Tour
Transportation will be provided **OR**
3:00 – 4:00 **Recognizing and curtailing illegal activity on your grounds, Mark Marshall, Safety Officer, Golden State Risk Management**
6:30 – 7:00 **Pre-Dinner Mixer** (no host)
7:00 – 9:30 **Dinner, Annual Awards Presentation, Election Results**

■ Thursday, 24

- 8:30 - 9:00 **Tracy Cemetery District - 2016 Cemetery of the Year**
9:00 – 10:00 Breakout Sessions: (recommend sending a district rep to each session if possible)
1) Innovative Revenue Generating Cremation Burial Options – **Kirk Hendricks, Christy Vault Company**
2) Understanding & Complying with SB 1179 – Succession of Burial Rights, **Bob Hunt, Hunt Jeppson & Griffin**
3) Effective Human Resources Policy & Understanding the FMLA , **Mark Velasquez, Hunt Jeppson & Griffin**
10:00 – 10:15 Break
10:15 – 11:30 You Ask/We Answer Panel: **Bob Hunt, Kirk Hendricks, Mark Marshall & PCA Directors**
11:30 – 12:00 Conclusion & Lunch (box lunch) & 50/50 Raffle Drawing