

This document is an extract of a larger publication.

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RECOMMENDATIONS:

- R1. Ensure the person hired is a knowledgeable and experienced Registrar of Voters.
- R2. Fill all authorized department vacancies.
- R3. Continue to provide required training for all employees and volunteers.
- R4. Be prepared to deploy additional touch screen machines when needed.
- R5. Provide additional voting booths for General Elections.
- R6. Be prepared to print additional ballots when needed.
- R7. Debrief with all stakeholders after each election.

REQUIRED RESPONSES:

- 1. Tulare County Board of Supervisors (F2 and R1-R2)
- 2. Tulare County Registrar of Voters (F1-F9 and R2-R7)

Disclaimer

Grand Jury reports are based on documentary evidence and the testimony of sworn or admonished witnesses, not on conjecture or opinion. However, the Grand Jury is precluded by law from disclosing such evidence except upon specific approval of the Presiding Judge of the Superior Court, or another judge appointed by the Presiding Judge (Penal Code Section 911, 924.1 (a) and 929). Similarly, the Grand Jury is precluded by law from disclosing the identity of witnesses except upon an order of the court for narrowly defined purposes (Penal Code Section 924.2 and 929).

DROUGHT, AGRICULTURE AND RETIREMENT How Are They Connected?

BACKGROUND:

Tulare County has a population of approximately 460,000, located within an area of 4,853 square miles in central San Joaquin Valley. The county is one of the largest producers of agricultural products and commodities in the nation and the world. Agriculture is the largest contributor to the economy of Tulare County, totaling over \$6.9 billion in 2015. Commodities produced in the county are vast and varied. The county hosts the World Ag Expo each year to exhibit new machinery and techniques for farming. The success of the county relies on the expeditious and conscientious management of water resources. Farming and farm related industries have been impacted by a severe drought over the past several years, creating a reduction in revenues that could affect the county's ability to meet its financial obligations.

Tulare County has nearly 4,500 employees receiving benefits from the county, including contributions to an employee retirement fund. Tulare County Employee's Retirement Association (TCERA) manages the retirement fund. Contributions to the fund come from employees, employer and investment gains/losses. The retirement fund encompasses active plan participants (currently employed), retired employees receiving benefits, and inactive plan participants (not yet eligible for benefits). The existence of unfunded retirement liabilities is not isolated to Tulare County.

REASON FOR INVESTIGATION:

On August 2, 2016, the Tulare County Grand Jury (TCGJ) received a citizen's complaint alleging pension benefits granted to employees in the early 2000's, resulted in current unfunded pension liabilities in excess of \$120 million.

METHOD OF INVESTIGATION:

- Interviewed witnesses
- Reviewed documentation

FACTS:

1. Unfunded pension liabilities are defined as future payment obligations that exceed the present value of available funds at a given point in time.
2. TCERA has unfunded pension liabilities.