Dear Controller Cohen:

We are writing on behalf of our Mendocino County members and concerned community members to ask your office to conduct an audit of county finances and a review of the county’s recent grant seeking efforts, particularly in the area of securing available federal and state support to defray the cost of medical insurance for county employees working primarily on grant-funded programs.

Mendocino has a troubling recent history of fiscal mismanagement. Both Mendocino County’s former chief executive Carmel Angelo and its former tax collector Shari Shapmire say the current Board of Supervisors is unprepared to properly evaluate the county’s financial position.

Supervisor Ted Williams said during a public meeting last September that the county “has three sets of books,” and asked why he and other supervisors “haven’t been able to get a credible financial report.”

Mendocino County CEO Darcie Antle admitted to members of the Board of Supervisors that half of the deficit in the county’s health care plan is due to coverage for county employees working wholly or mostly on programs funded by state and federal grants, whose health care costs should have been reimbursed by these programs. She admitted that the county had not properly applied for reimbursement and was unable to obtain it retroactively.

We would encourage your auditors to review the following local media coverage of Mendocino County’s recent financial dysfunction and lack of transparency:

[Links to various articles cited, such as The Mystery of Mendocino County’s Multi-Million Dollar Health Plan Deficit – MendoFever, Board of Supervisors Discuss Timely Financial Reporting Practices Claims To Address Budgetary Fuss – MendoFever, Mendocino County Employees Demand Cost of Living Raise and Push Back on Claims of Budget Shortfalls – MendoFever, ‘We Really Want to Assess the Financial Stability of the County at This Time’— CEO Antle on Mendo’s Budget Showdown – MendoFever, Mendocino County supervisors, Chief Accounting Officer discuss county finances • The Mendocino Voice | Mendocino County, CAThe Mendocino Voice | Mendocino County, CA (mendovoice.com), Mendocino-county-risks-losing-its-credit-rating-from-top-agency-due-to-lack-of-sufficient-information/]
In short, frontline workers in Mendocino County who provide vital county health, human services and public works programs are concerned about the viability of the services they provide and their own livelihoods. They lack confidence in the ability of their elected and appointed officials to properly track and analyze county finances, maximize revenue collection and accurately report the county’s fiscal condition.

We are taking the unprecedented step of formally requesting an audit and review by your office as a result of our grave concerns about the county’s actual financial condition and current reserves and our lack of confidence in the ability of the county to provide accurate and truthful information in a timely manner to either the public or to our union at the bargaining table.

Sincerely,

Mary Sandberg
SEIU 1021 Vice President, Region B (North Coast)
# Mendo letter 08-02-23 (1)

## Final Audit Report

<table>
<thead>
<tr>
<th>Created:</th>
<th>2023-08-04</th>
</tr>
</thead>
<tbody>
<tr>
<td>By:</td>
<td>chasity Dobbs (<a href="mailto:chasity.dobbs@seiu1021.org">chasity.dobbs@seiu1021.org</a>)</td>
</tr>
<tr>
<td>Status:</td>
<td>Signed</td>
</tr>
<tr>
<td>Transaction ID:</td>
<td>CBJCHBCAAAXQrF1uXhInSiNTaZLaxYK9dar0fpPSEA</td>
</tr>
</tbody>
</table>

## "Mendo letter 08-02-23 (1)" History

- Document created by chasity Dobbs (chasity.dobbs@seiu1021.org)
  - 2023-08-04 - 6:05:55 PM GMT - IP address: 73.66.238.248

- Document emailed to mary.sandberg@seiu1021.org for signature
  - 2023-08-04 - 6:06:40 PM GMT

- Email viewed by mary.sandberg@seiu1021.org
  - 2023-08-04 - 6:29:29 PM GMT - IP address: 104.47.55.126

- Signer mary.sandberg@seiu1021.org entered name at signing as Mary Sandberg
  - 2023-08-04 - 6:34:03 PM GMT - IP address: 45.17.140.133

- Document e-signed by Mary Sandberg (mary.sandberg@seiu1021.org)
  - Signature Date: 2023-08-04 - 6:34:05 PM GMT - Time Source: server - IP address: 45.17.140.133

- Agreement completed.
  - 2023-08-04 - 6:34:05 PM GMT