

MOTION BY SUPERVISOR JANICE HAHN

September 11, 2018

**Authorization for Auditor-Controller to Review the Finances, Business Practices, and Governance of the Artesia Cemetery District**

The State Health and Safety Code authorizes the creation of Cemetery Districts to provide for the respectful and cost-effective burial services to meet the cultural, economic, religious, and social needs of California's diverse communities. The Artesia Cemetery District (District) is a tax-supported special district established by and for the residents of the District, which includes the cities of Artesia, Hawaiian Gardens; portions of Cerritos, Lakewood, Long Beach, Norwalk; and two small areas of unincorporated territory.

As a separate and independent public entity, the District provides for the ownership, improvement, expansion, and operation of cemeteries and the provision of burial services for the residents of the communities it serves.

The Board of Trustees of the District (Board of Trustees) recently identified potential concerns with the District's finances and operations, including depletion of the District's endowment, lack of appropriate fiscal controls, accounting procedures, and hiring practices.

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RIDLEY-THOMAS \_\_\_\_\_

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In light of these concerns, the Board of Trustees adopted a resolution on August 30, 2018, requesting the Los Angeles County Board of Supervisors direct the County Auditor-Controller to review the District's finances, business practices, governance, and any other matters discovered during the review affecting the operation of the District, and to prepare a written report of its findings for the Board of Trustees.

**I, THEREFORE MOVE** that the Board of Supervisors authorize and instruct the Los Angeles County Auditor-Controller to review the Artesia Cemetery District's finances, business practices, governance, and any other matters affecting the operation of the District and, within 60 days, provide a written report to the Artesia Cemetery District Board of Trustees, the Board of Supervisors, and any other entity or agency the Los Angeles County Auditor-Controller deems appropriate to receive the report.

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