



ANTHONY C. MARRONE  
FIRE CHIEF  
FORESTER & FIRE WARDEN

*"Proud Protectors of Life,  
the Environment, and Property"*

## COUNTY OF LOS ANGELES FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE  
LOS ANGELES, CALIFORNIA 90063-3294  
(323) 881-2401  
[www.fire.lacounty.gov](http://www.fire.lacounty.gov)



### BOARD OF SUPERVISORS

HILDA L. SOLIS, CHAIR FIRST DISTRICT	
HOLLY J. MITCHELL SECOND DISTRICT	LINDSEY P. HORVATH THIRD DISTRICT
JANICE HAHN FOURTH DISTRICT	KATHRYN BARGER FIFTH DISTRICT

April 07, 2026

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

### **AGREEMENT WITH FIRE DISTRICT FOUNDATION OF LA COUNTY (ALL DISTRICTS) (3-VOTES)**

#### **SUBJECT**

The Consolidated Fire Protection District of Los Angeles County (District) is requesting Board of Supervisors (Board) approval to enter into a foundation agreement (Agreement) with the Fire District Foundation of LA County (Foundation), a California non-profit public benefit corporation, for the provision of volunteer services contemplated in this Agreement by the Foundation to the District.

#### **IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY:**

1. Authorize the Fire Chief, or his designee, to enter into the Agreement, in substantially similar form as enclosed, with the Foundation.
2. Delegate authority to the Fire Chief, or his designee, to execute all future amendments, terminations with advance Board notification, modifications, extensions, and augmentations relative to the Agreement, as necessary.
3. Authorize the Foundation to utilize the District's and/or County logo on the Foundation's website to show the partnership and for any joint event to use the District's and/or County logo for flyers, handouts, promotional materials, for fundraising where it benefits the District, as long as the Agreement is in effect and provides a benefit to the District and/or County of Los Angeles.
4. Find the aforementioned actions as exempt from the provision of California Environmental Quality

Act (CEQA).

### **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The Foundation will work collaboratively with the District to create partnerships that provide funding resources for community outreach and emergency preparedness programs, youth programs, training programs, and other programs that will further the District's values and mission. These essential programs will enhance the District's relationship with its communities and help accomplish the County's mission to "enrich lives through effective and caring service."

The Agreement will allow the Foundation to fundraise and accept in-kind donations designated for the District's above programs. The Foundation is required to maintain funds donated for the District's programs in a separate account. Should the Agreement terminate, all funds raised to benefit the District must be distributed to the District's programs.

The County Fiscal Manual (CFM), Chapter 16, Departmental Foundations/Support groups, requires the District to enter into Board approved agreements with affiliated foundations. The District seeks to be formally affiliated with the Foundation by entering into the Agreement. The term of the Agreement is open and will remain in effect unless and until terminated by other party. The District or the Foundation may terminate this Agreement without cause upon a 30-day written notice.

### **Implementation of Strategic Plan Goals**

Approval of the recommended actions is consistent with the County's Strategic Plan:

- North Star 3, Focus Area Goal A, Strategies i: Customer Service: Support departmental efforts to improve customer service and to enhance efficiency and responsiveness to meet the needs of all residents.
- North Star 3, Focus Area Goal B, Strategies i: Outreach and Recruitment: Conduct outreach, recruitment and hiring to increase diversity and inclusivity using best practices.

### **FISCAL IMPACT/FINANCING**

This Agreement will have no fiscal impact to the District and there is no impact to net County cost.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

The Foundation is a duly incorporated nonprofit public benefit corporation registered with the State of California and is authorized by law to provide the services contemplated by this Agreement.

The Agreement will be effective upon approval by both parties and shall remain in effect until terminated by either party.

County Counsel has approved this Agreement as to form.

### **ENVIRONMENTAL DOCUMENTATION**

This Agreement is exempt from CEQA according to Section 15061(b)(3) of the CEQA Guidelines

because it can be seen with certainty that this activity will not have a significant effect on the environment.

**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

The approval of this Agreement and the implementation of the Foundation will provide an avenue for accepting and soliciting donations to fund community outreach and emergency preparedness programs, youth programs, and training programs. These programs are essential in helping the District accomplish its mission to "enrich lives through effective and caring service" and will greatly improve the District's relationships with its communities.

**CONCLUSION**

Upon approval by your Honorable Board, please instruct the Executive Officer to return the adopted stamped copy of this letter to the following:

Consolidated Fire Protection District of Los Angeles County  
Attention: Marcia Velasquez, Head, Planning & Executive Support  
1320 North Eastern Avenue  
Los Angeles, CA 90063  
Marcia.Velasquez@fire.lacounty.gov

The District contact may be reached at (213) 466-5596.

Respectfully submitted,



ANTHONY C. MARRONE  
FIRE CHIEF

ACM:kc

Enclosures

c: Chief Executive Officer  
Executive Officer, Board of Supervisors  
County Counsel  
Auditor-Controller

**AGREEMENT BY AND BETWEEN THE  
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY AND  
THE FIRE DISTRICT FOUNDATION OF LA COUNTY**

This AGREEMENT is made and entered into this \_\_\_ day of \_\_\_\_\_, 2026, by the **CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**, referred to as "**DISTRICT**" and the **FIRE DISTRICT FOUNDATION OF LA COUNTY**, referred to as "**FOUNDATION**" a California nonprofit corporation. The DISTRICT and the FOUNDATION are hereinafter referred to collectively or individually as "Parties" or "Party."

WHEREAS, DISTRICT and FOUNDATION enter into this Agreement pursuant to the County Fiscal Manual and County Fiscal Policy, Chapter 16, Departmental Foundations/Support Groups, in order to set forth their respective duties and obligations with respect to the continued relationship and activities of each, the receipt and use of grants, donated funds, and equipment, and the use of DISTRICT resources consistent with this Agreement;

WHEREAS, DISTRICT, pursuant to Section 13861 of the Health and Safety Code, is authorized to affiliate with FOUNDATION, in accordance with the terms and conditions set forth herein to render services;

WHEREAS, FOUNDATION was founded and incorporated in 2025 with its objective under its By-Laws to operate as a California Nonprofit Public Benefit Corporation for charitable and educational purposes (i.e., community outreach and emergency preparedness programs, youth programs, training programs, etc. for the benefit of the DISTRICT and its programs); and the FOUNDATION is not organized for the private gain of any person;

WHEREAS, the parties recognize the mutual benefit of the relationship between DISTRICT and FOUNDATION, and DISTRICT, in so doing will provide personnel and administrative support to FOUNDATION as described herein; and

WHEREAS, FOUNDATION is a duly incorporated domestic 501(c)(3) non-profit corporation registered with the State of California and is authorized by law to provide the services contemplated by this Agreement.

NOW THEREFORE, in consideration of the foregoing conditions herein contained, DISTRICT and FOUNDATION do hereby agree to the following:

1. TERM OF AGREEMENT

The term of this Agreement is open, remaining in effect unless and until terminated pursuant to the applicable terms hereof, during which time FOUNDATION may perform the services provided for herein.

## 2. FOUNDATION OBLIGATIONS

FOUNDATION shall provide the following services to the DISTRICT:

- a. FOUNDATION, as a nonprofit corporation, may solicit donations including, but not limited to, equipment, monetary, and other related resources from private entities in accordance with FOUNDATION By-Laws and all applicable federal, State, and local laws.
  - i. Where donations are solicited utilizing County resources (e.g., personnel, DISTRICT property, merchandising of the DISTRICT name, etc.), advance written approval by DISTRICT Fire Chief, or his designee, is necessary. Merchandizing by the FOUNDATION using the DISTRICT name, images, and/or logo, is subject to a licensing agreement approved by the County Board of Supervisors. Any approvals by the DISTRICT for use of DISTRICT name is non-transferrable. Any donations received in the name of the DISTRICT and/or County of Los Angeles must be immediately forwarded to DISTRICT.
  - ii. FOUNDATION shall disclose to potential donors the types of items, activities, and programs for which donations will be used.
  - iii. FOUNDATION will receive and manage funds, including donations and grants, for the purpose of supporting the DISTRICT. These funds will be held in the FOUNDATION'S bank account and recorded as donations or grants for the specific purpose of supporting the DISTRICT, including those that are restricted, designated, or earmarked for a specific purpose. The FOUNDATION will provide the DISTRICT with a full accounting of funds received and deposited.
- b. FOUNDATION will collect and maintain in-kind donations and shall apply for grants, as necessary, and, in a separate account, designated for the DISTRICT'S community outreach and emergency preparedness programs, youth programs, training programs, and other programs that will further the DISTRICT'S mission FOUNDATION, as a fiduciary, must act in good faith and in the best interests of those donations, grants, and the District's programs and mission.
- c. FOUNDATION will provide goodwill to the DISTRICT, and while it operates with the name of the DISTRICT in its title, FOUNDATION shall conduct itself to the benefit of the DISTRICT and its programs.

- d. FOUNDATION shall immediately notify the DISTRICT if FOUNDATION is considering amending its By-Laws or its Articles of Incorporation that would change its purpose or objectives in any manner, or if the amendment could create or potentially create a conflict of interest, or no longer benefit the DISTRICT and its programs or will benefit those other than the DISTRICT, so as to allow the DISTRICT Fire Chief, or his designee, to determine if such changes impact the nature of the relationship between DISTRICT and FOUNDATION as stated herein.
- e. FOUNDATION will purchase all supplies and equipment at its own expense for its own exclusive use, unless authorized in writing by the DISTRICT Fire Chief or his designee.
- f. FOUNDATION shall maintain its accounting records in compliance with accepted accounting standards and satisfactorily provide the following information and/or reports to the DISTRICT/County of Los Angeles:
  - i. Submit to the DISTRICT the Annual Reporting Form for Foundation Activities, a California Exempt Organization Annual Information Return (Form 199), a list of assets, and, if applicable, a list of all DISTRICT/County officers and employees who received compensation (e.g. salary, bonus, etc.) from the FOUNDATION identifying the compensation received for the past year for their services and, pursuant to Section j. below, a list of all County officers and employees who FOUNDATION anticipates will receive compensation and their foundation position no later than August 31st annually.
  - ii. Upon written request by the DISTRICT, FOUNDATION will make available to DISTRICT and the County of Los Angeles Auditor-Controller any requested founding documents, records of officers/members performing work pursuant to this agreement, and/or DISTRICT employee work releases for FOUNDATION, and financial records associated with items/programs/services provided to the DISTRICT for review and audit within 30 days. This provision shall survive for five years after termination of the Agreement.
  - iii. Upon written request by the DISTRICT, FOUNDATION will provide an account of and supporting documentation for the tangible/intangible benefits provided to DISTRICT in a format designated by the DISTRICT that describes the items/programs/services provided. This provision shall survive for five years after termination of the Agreement.
  - iv. The FOUNDATION must maintain its business license, federal and State tax-exempt eligible status, maintain in good standing with the Internal Revenue Service, California Franchise Tax Board, California's Secretary of State, California Attorney General's Registry of Charities

and Fundraisers, and maintain any required business license(s) while it solicits and manages the donated funds that benefit the DISTRICT. Upon written request by the DISTRICT, FOUNDATION must provide the documentation of such licenses and registration to the DISTRICT within 5 business days. The FOUNDATION must immediately notify the DISTRICT if its tax-exempt status, or status with the above listed agencies, is suspended, delinquent, revoked, or is otherwise not in good standing.

- v. FOUNDATION will maintain an insurance policy including, but not limited to, general liability insurance with the DISTRICT and County as additional insureds, and Directors & Officers insurance.
- g. Use of District Name and Logo: The FOUNDATION is authorized to publish and use the DISTRICT name and logo in connection with the collection and management of donated funds. The FOUNDATION must obtain the DISTRICT's written approval prior to each use of the DISTRICT name and/or logo. The authorization is effective only during the term of this Agreement.
- h. Any information including, but not limited to, employee information, or DISTRICT junior programs' participant/family information, obtained by FOUNDATION through its relationship with DISTRICT must be maintained in a secure manner within the capabilities of FOUNDATION and kept confidential, as legally required and consistent with County standards. This provision shall survive the termination of the Agreement.
- i. Should FOUNDATION purchase equipment to donate to the DISTRICT, it may do so for purchases that do not exceed \$249,999. Any purchases intended for the DISTRICT that is \$250,000 or greater must be purchased by DISTRICT and/or County of Los Angeles through the procurement process.
- j. FOUNDATION shall notify DISTRICT should a current DISTRICT employee wish to serve on FOUNDATION'S board and FOUNDATION must cooperate and seek Board of Supervisors' approval consistent with the County of Los Angeles municipal code should FOUNDATION compensate DISTRICT/County of Los Angeles employees.
- k. While managing funds that benefit the DISTRICT and its programs, the FOUNDATION, as a fiduciary, must act in good faith in the best interests of the donated funds and the DISTRICT, its beneficiary.

## 2. DISTRICT OBLIGATIONS

- a. At the discretion of the DISTRICT, assist FOUNDATION in providing releases for DISTRICT key positions to attend special events or events that solely benefit the FOUNDATION.

- b. DISTRICT shall provide at least one current employee to represent its needs and interests to serve as a liaison to the FOUNDATION.

3. MUTUAL OBLIGATIONS

- a. FOUNDATION and the DISTRICT will mutually cooperate to ensure compliance with applicable DISTRICT/County of Los Angeles foundation policies (such as those in the County Fiscal Manual, County's Policy of Equity, DISTRICT'S Foundations Policy as attached as Exhibit A) including ensuring that DISTRICT employees engaging in FOUNDATION activities that solely benefit the FOUNDATION do so in an off-duty capacity, unless it is authorized in writing by the DISTRICT Fire Chief or his designee consistent with this Agreement.
- b. FOUNDATION and the DISTRICT will mutually cooperate to ensure that any use of DISTRICT/County time, materials, or resources, are authorized in advance by the DISTRICT Fire Chief. DISTRICT personnel used for events that solely benefit FOUNDATION must receive releases in advance from DISTRICT.

4. FOUNDATION EMPLOYEES AND EQUIPMENT

FOUNDATION agrees that FOUNDATION has secured or will secure at FOUNDATION'S own expense all persons, employees and equipment required to perform the services required under this Agreement and that all such services will be performed under FOUNDATION supervision, by persons authorized by law to perform such services.

5. CONFLICT OF INTEREST

- a. FOUNDATION and its Board of Directors shall comply with all applicable State and federal laws, conflict-of-interest laws, ordinances, and regulations identified by the DISTRICT that are now in effect or hereafter to be enacted during the term of this Agreement. FOUNDATION warrants that it is not now aware of any fact which creates a conflict of interest. If the FOUNDATION hereafter becomes aware of any facts which might reasonably be expected to create a conflict of interest, it shall immediately make full written disclosure of such fact to DISTRICT. Full written disclosure shall include, without limitation, identification of all persons implicated, and a complete description of all relevant circumstances. Failure to do so may be cause for immediate termination by the DISTRICT.
- b. The parties agree to maintain its relationship and operations consistent with Chapter 16 – Departmental Foundations/Support Groups, of the County Fiscal Manual.

6. TERMINATION

DISTRICT or FOUNDATION may terminate this Agreement without cause upon a 30-day written notice. All operations, except as noted herein, under this Agreement shall cease effective the 30th day after receipt of notice of termination. Upon termination of this Agreement by either party, FOUNDATION will immediately and permanently cease all fundraising activities and efforts conducted in the name of, in association with, and/or referring to DISTRICT or its programs. FOUNDATION may continue to function in accordance with its charter and by-laws but will immediately and permanently cease all use of, association with, or referral to DISTRICT or its programs, in its name or activities. All donations/funds received by FOUNDATION for the benefit of the DISTRICT and/or its programs, or donations/funds collected due to the use of the DISTRICT'S name and likeness, shall be distributed to the DISTRICT, or its designee, within 30 days of termination.

The FOUNDATION consents and agrees that should the FOUNDATION fail to transmit the funds intended to benefit the DISTRICT at termination of this Agreement as described herein, the DISTRICT, has a proprietary right to the funds intended for the DISTRICT'S benefit in the Foundation's account and is allowed access and to transfer such funds.

7. USE OF SERVICES

This Agreement is founded on the premise that the program contemplated is for furthering the objectives recited herein and that the services provided under this Agreement are within the power of DISTRICT to provide. In the event that program monitoring discloses that said services are not being used for that purpose or that FOUNDATION has adopted or amended its By-Laws or amended its Articles of Incorporation with the result that, as determined by the DISTRICT Fire Chief, or his designee, FOUNDATION policies or programs conflict with, or no longer serves the purpose originally declared in FOUNDATION Articles of Incorporation or with the purpose of this Agreement, DISTRICT shall notify FOUNDATION immediately concerning any such conflict and shall provide FOUNDATION with 30 days to amend its By-Laws or Articles of Incorporation so as to resolve any such conflict or potential conflict. If, after 30 days' notice the conflict or potential conflict has not been resolved, the DISTRICT Fire Chief may terminate this Agreement forthwith and/or seek available legal remedies, and FOUNDATION shall be entitled to no further services from the DISTRICT.

8. CONFIDENTIALITY

- a. FOUNDATION shall maintain the confidentiality of all records, including those obtained through its relationship with the DISTRICT, marked as "confidential," including records that contains Protected Health Information, Personally Identifiable Information, and/or financial records, in accordance with all applicable federal, State, and local laws, regulations, ordinances, and directives as to confidentiality and privileges. Any documents submitted by FOUNDATION and this Agreement become the exclusive property of the County/DISTRICT. All such documents become a matter of public record and will be regarded as public records. Exceptions will be those elements in the California Government Code Section 7920.000 et seq. (Public Records Act), and which are marked "trade secret," "confidential," or "proprietary." The County/DISTRICT will not in any way be liable or responsible for the disclosure of any such records including, without limitation, those so marked, if disclosure is required by law, or by an order issued by a court of competent jurisdiction.
- b. DISTRICT shall maintain the confidentiality of all records including, but not limited to, FOUNDATION records, in accordance with all applicable federal, State, and local laws, regulations, ordinances, and directives as to confidentiality and privileges.
- c. This provision shall survive the termination of the Agreement.

9. INDEMNIFICATION

- a. Except as otherwise provided, FOUNDATION agree to indemnify, defend and save harmless DISTRICT/County of Los Angeles, its agents, officers and employees ("County Indemnitees") from and against any and all liability, expense, including reasonable defense costs and legal fees, claims for damages of any nature whatsoever including, but not limited to, bodily injury, death, personal injury, or property damage arising from or connected with FOUNDATION operations, or its services hereunder including, but not limited to, demands, claims, actions, fees, costs and expenses (including attorney and expert witness fees), arising from and/or relating to this Agreement, except for such loss or damage arising from the sole negligence or willful misconduct of the County Indemnitees. However, FOUNDATION shall not be liable to pay additional sums on account of judgments rendered against any director, for acts or omissions constituting bad faith, willful misfeasance, or reckless disregard of duties.
- b. This provision shall survive the termination of the Agreement.

10. INDEPENDENT CONTRACTOR

Both parties hereto, in the performance of this Agreement, will be acting in an individual capacity and not as agent, employees, or agents of the other party. DISTRICT employees shall remain employees of DISTRICT notwithstanding the fact they are assisting the FOUNDATION.

11. ASSIGNMENT

This Agreement, or any provision hereof or any right or obligation arising hereunder, is not assignable by either party in whole or in part, without the express written consent of the other party.

12. BINDING EFFECT

All of the provisions of this Agreement and any amendment thereto shall extend to and be binding upon and inure to the benefits of the successors of the respective parties.

13. RETENTION OF RECORDS

FOUNDATION agrees that DISTRICT or any duly authorized representative shall have access to and the right to examine, audit, copy, excerpt, or transcribe any transaction, activity, or other records relating to this Agreement. Such material shall be kept and maintained by FOUNDATION at a location in Los Angeles County for a period of five years after completion of this relationship, unless the DISTRICT provides written permission to dispose of such material prior to the end of such period. This provision shall survive the termination of the Agreement.

14. COMPLIANCE WITH LAWS

FOUNDATION and DISTRICT will comply in all respects with applicable federal, State, and local laws including, but not limited to, non-profit and anti-discrimination requirements of the Los Angeles County ordinances and State regulations and as it pertains to the performance of this Agreement.

15. NON-DISCRIMINATION AND CIVIL RIGHTS COMPLIANCE

- a. FOUNDATION hereby certifies and agrees that it will comply with the County Policy of Equity, Title VII of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, Title IX of the Education Amendments of 1972, where applicable, and Title 43, part 17 of the Code of Federal Regulations Subparts A and B, to the end that no persons shall, on the grounds of race, creed, color, national origin, political affiliation, religion, marital status, sex, sexual orientation, age or handicap, be subjected to discrimination under the privileges and use granted by this

Agreement or under any project, program or activity supported by this Agreement.

- b. FOUNDATION agrees and certifies that the policies and regulations provided in 16(a) of this Agreement shall apply to social media activities and materials posted on social media sites, such as Facebook, X (formerly Twitter) and the like. FOUNDATION agrees and certifies that it will regularly monitor its social media sites to ensure compliance with stated regulations.
- c. FOUNDATION certifies and agrees that all persons employed thereby, are and shall be treated equally without regard to or because of race, creed, color, national origin, political affiliation, religion, marital status, sex, sexual orientation, age or handicap and in compliance with all federal and state laws prohibiting discrimination in employment including, but not limited to, the Federal Civil Rights Act of 1964; the Unruh Civil Rights Act; and the State Fair Employment Practices Acts.
- d. FOUNDATION certifies and agrees that subcontractors, bidders and vendors thereof are and shall be selected without regard to or because of race, creed, color, national origin, political affiliation, religion, marital status, sex, sexual orientation, age or handicap.

16. RELIGIOUS PROSELYTIZING AND POLITICAL PROPAGANDIZING

FOUNDATION agrees that it will not perform or permit any religious proselytizing or political propagandizing in connection with the performance of this Agreement. Services under this Agreement will be used exclusively for performance of the work required under this Agreement and no services made available under this Agreement shall be used to promote any religious or political activities.

17. GOVERNING LAW

This Agreement shall be construed in accordance with and governed by the laws of the State of California.

18. SEVERABILITY

The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

19. NOTICE

- a. Any notice or notices required or permitted to be given pursuant to this Guideline may be personally served on the other party by the party giving such notice, or may be served by certified mail, postage prepaid, return receipt requested.

b. All notices to the DISTRICT shall be sent addressed to the following:

Fire Chief  
Consolidated Fire Protection District of Los Angeles County  
1320 North Eastern Avenue  
Los Angeles, CA 90063

c. All notices to the FOUNDATION and its subsidiaries shall be sent addressed to the following:

XXXXXX  
XXXXXX  
XXXXXX

With copies to:

Consolidated Fire Protection District of Los Angeles County  
1320 North Eastern Avenue  
Los Angeles, CA 90063  
Attention: Planning Division

20. COORDINATORS

The DISTRICT's Agreement Coordinator, or another designated person designated by the DISTRICT Fire Chief, shall be the DISTRICT Director of Program and shall have the authority to administer the Agreement on behalf of DISTRICT. Said coordinator or designee shall be mutually acceptable to both the DISTRICT and the FOUNDATION. FOUNDATION shall provide a representative to be available to the DISTRICT for consultation and assistance during the performance of this Agreement.

21. WAIVER

No waiver by either party of any breach of any provision of this Agreement will constitute a waiver of any other breach or of such provision. Failure of the parties to enforce at any time, or from time to time, any provision of this Agreement will not be construed as a waiver thereof. The rights and remedies set forth in this paragraph will not be exclusive and are in addition to any other rights and remedies provided by law or under this Agreement.

22. MISCELLANEOUS

If DISTRICT finds that any of the above provisions have been violated, the same shall constitute a material breach of contract upon which DISTRICT may determine to immediately cancel, terminate, or suspend this Agreement and/or seek other legal remedies.

IN WITNESS WHEREOF, FOUNDATION has executed this Agreement, or caused it to be duly executed and the DISTRICT, by order of its Board of Supervisors has caused this Agreement to be executed on its behalf by the Chair of said Board and attested by the Executive Officer-Clerk of the Board of Supervisors thereof, the day and year first above written.

FIRE DISTRICT FOUNDATION OF LA COUNTY

By: \_\_\_\_\_  
XXXXXXXXXX, President

CONSOLIDATED FIRE PROTECTION DISTRICT OF  
LOS ANGELES COUNTY

By: \_\_\_\_\_  
Anthony C. Marrone, Fire Chief

APPROVED AS TO FORM:

DAWYN R. HARRISON  
County Counsel

By: \_\_\_\_\_  
Jenny Tam  
Senior Deputy County Counsel

# **EXHIBIT A**

## **DISTRICT'S FOUNDATION POLICY**

(District also known as County of Los Angeles Fire Department)

### **I. INTRODUCTION**

- A. Purpose: To establish guidelines and procedures regarding relationships between the County of Los Angeles (County) Fire Department (Department) and charitable organizations or support groups (foundations).
- B. Scope: This policy applies to all Department personnel and the policies and procedures only pertain to foundations determined to be reportable as defined below. The Compliance Section maintains a list of the current reportable foundations.
- C. Administrator: The chief deputy of Business Operations, through the head compliance officer, shall be responsible for the content, revision, and periodic review of this policy.
- D. Authority:
  - 1. County Fiscal Manual Section 16.1.0 – Departmental Foundations/Support Groups
  - 2. County Code Section 5.44.030 – Officers or employees – Supplementary salaries – Conditions
- E. Definitions:
  - 1. Annual Reporting Form for Foundation Activities: A form completed by each reportable foundation and the Department's foundation liaison to report general information on each foundation and its activities, the amount of Department support provided to the foundation, and the tangible and intangible benefits the foundation provides to the Department.
  - 2. Foundation agreement: A written agreement between the reportable foundation and the Department, approved by the County of Los Angeles Board of Supervisors (BOS), that clearly defines the roles and responsibilities of each party and is approved as to form by County Counsel.
  - 3. Foundation liaison: A Department employee, outside of the Compliance Section, who is assigned by the Fire Chief or their designee to serve as a liaison to a foundation.

4. Foundation monitoring report: A report prepared by the Compliance Section that identifies the verifiable annual costs and benefits of the Department's relationship with a foundation and reports the foundation's compliance with the foundation agreement.
5. Intangible benefit: Benefits that are not physical in nature, such as services, events, use of items that cannot be quantified in dollar value, etc.
6. Report of supplemental salaries: An annual report compiled from the supplemental salary statement submitted by reportable foundations, as required by County Code, disclosing any compensation provided to County employees for services rendered to the foundations and/or the County. County Code also mandates that foundations obtain written approval from the BOS before providing such compensation.
7. Employee Report on Outside Employment Activities: An annual report that County Code requires all full-time employees to complete, disclosing whether they are engaged in any gainful activity, either through self-employment or employment with an entity other than the County.
8. Reportable foundation: An organization or support group that meets any of the following criteria:
  - a. Donates funds, services, equipment, or supplies to the Department or its clients, AND the relationship results in material and ongoing County costs;
  - b. Was established by the Department;
  - c. Has as its primary purpose to provide mutually agreed-upon benefits that are significant and directly or indirectly benefit the Department and its mission or clients.
9. Reportable foundations report: An annual report submitted to the Auditor-Controller, as required by County policy, indicating the costs and benefits of the Department's relationship with each reportable foundation. The report must be submitted via <http://foundation.auditor.lacounty.gov/>.
10. Tangible benefit: Funds, supplies, and equipment donated by foundations to the Department or its clients.

## **II. RESPONSIBILITY**

- A. All Department personnel are responsible for adhering to this policy.
- B. All supervisors and managers are responsible for enforcing this policy.
- C. Foundation liaisons are responsible for working with their assigned foundation and Department employees involved in foundation activities to complete the Annual Reporting Form for Foundation Activities and annual supplemental salary statements, and ensure that all records required by the foundation agreement and this policy are submitted to the Compliance Section upon request.
- D. Foundation liaisons who carry out responsibilities outlined in this policy shall be considered to be acting on behalf of the Department.
- E. The Planning and Grants Division is responsible for establishing agreements with foundations after they are determined to be reportable by the Fire Chief, and for obtaining the required approvals from the BOS.
- F. The Compliance Section is responsible for annually requesting and reviewing the Annual Reporting Form for Foundation Activities and supplemental salary statements from foundation liaisons, and then compiling and submitting the annual reportable foundations report and the report of supplemental salaries to the Fire Chief for submission to the Auditor-Controller. The Compliance Section also conducts annual monitoring reviews of each reportable foundation and submits a foundation monitoring report to the Fire Chief.
- G. The Fire Chief is responsible for determining whether to establish and maintain relationships with foundations and for making the final decision, in consultation with the Compliance Section, regarding which organizations qualify as a reportable foundation. The Fire Chief also assigns foundation liaisons, submits the reportable foundations report to the Auditor-Controller, and reviews the results of Compliance Section's foundation monitoring reports.

## **III. POLICY**

- A. The Department shall adhere to County policy, which requires departments to:
  - 1. Identify and establish agreements with reportable foundations.
  - 2. Ensure their operations remain as independent as possible from those of reportable foundations.

3. Obtain BOS approval before County employees are designated to positions where they may exercise direction and control of foundation operations.
4. Ensure that foundations disclose any compensation provided to County employees for services rendered to the foundations and/or the County.
5. Ensure that Department employees in the following circumstances disclose this information when completing their annual Employee Report on Outside Employment Activities, and review the reports for potential conflicts of interest:
  - a. Employees who receive compensation from a foundation;
  - b. Employees who hold an official decision-making position in a foundation (such as serving on the board of directors or holding an executive or administrative role); or
  - c. Employees who, during County time, perform administrative or support functions for foundations on a recurring basis.
6. Account for all material Department costs incurred to support and monitor foundations, including services and supplies (e.g., office space, supplies, etc.) as well as salary and employee benefit costs.
7. Account for all material tangible and intangible benefits received from foundations.
8. Monitor foundation activities to ensure they serve the best interests of the County and the public. Monitoring shall ensure that:
  - a. Relationships with foundations are cost-beneficial, or that the benefits received from the foundation outweigh the costs incurred by the Department.
  - b. Foundations disclose to potential donors or other funding sources the types of items, activities, programs, etc., for which foundation proceeds shall be used. Departments should periodically follow up to ensure that proceeds are used as disclosed.
  - c. Foundations maintain federal and State tax-exempt status and a business license (requirements vary depending on where the foundation operates) if they solicit monetary donations from the public. Foundations are responsible for complying with current filing requirements for the Internal Revenue Service, California Franchise Tax Board, California Secretary of State, California

Attorney General's Registry of Charities and Fundraisers, and any other applicable agencies to maintain their tax-exempt status.

- d. An annual reportable foundations report is submitted for each reportable foundation to the Auditor-Controller via <http://foundation.auditor.lacounty.gov/> within 90 days after the close of the fiscal year.

#### **IV. PROCEDURES**

##### **A. Establishing a relationship with a foundation:**

The following steps are required once any employee becomes aware of a potentially reportable foundation:

1. The employee shall immediately notify the Compliance Section via email, providing details as to why the organization may qualify as a reportable foundation.
2. The Compliance Section shall notify the Fire Chief of the potentially reportable foundation.
3. The Fire Chief, in consultation with the Compliance Section, determines whether an organization qualifies as a reportable foundation and, if so, the Fire Chief or their designee shall assign a Department employee, outside of the Compliance Section, as the foundation liaison, and shall notify the Planning and Grants Division to establish a foundation agreement.

##### **B. Department personnel involvement with foundations:**

County policy and County Code require BOS approval before County personnel can be designated to foundation positions (whether compensated or not) where they can exercise direction and control of foundation operations and before County personnel receive compensation from a foundation for services rendered. In addition, County policy requires certain disclosures from County personnel who perform recurring administrative or support functions for foundations during County time.

1. Before accepting a foundation position/compensation, Department personnel shall request pre-approval via email or letter to their chief deputy. The request shall include the foundation name, position, scope of responsibilities, compensation amount, and the anticipated County and non-County time to be spent on foundation work. The chief deputy receiving the request shall call for an evaluation committee meeting.

The evaluation committee shall consist of the employee's chief deputy, the deputy fire chief of the Administrative Services Bureau, the Head Compliance Officer, and a representative from County Counsel. The chief deputy shall be responsible for notifying the Fire Chief of the request and the evaluation committee's recommendation via email. The Fire Chief's decision shall be emailed to the evaluation committee and retained by the Head Compliance Officer.

2. For foundation positions (whether compensated or not) where County personnel exercise direction and control of foundation operations, the Fire Chief shall notify the Planning and Grants Division to obtain BOS approval for the position, if such approval has not already been obtained.
3. If approved, for employees requesting to devote County time to foundation work on a regular or recurring basis, the Fire Chief shall work with the Human Resources Division to obtain concurrence from the County Department of Human Resources.
4. The Fire Chief and chief deputies are prohibited from participating in foundation positions where they exercise direction and control over foundation operations.
5. Department personnel who participate in foundation activities during County time shall track such time as outlined in Section IV.C below. Examples of foundation activities include:
  - a. Foundation Board meetings
  - b. Foundation administrative tasks
  - c. Events coordinated and hosted by a foundation (excluding Department events sponsored or supported by a foundation)

County time spent supporting Department program activities that are sponsored or otherwise supported by a foundation is not required to be tracked.

6. Requests for release from work assignments to participate in foundation activities shall be submitted in writing through channels to the requestor's deputy fire chief and include the total number of release hours requested.

If approved, deputy fire chiefs shall forward a copy of the approval, indicating the employee's name, the related foundation, and the total hours, to the Head Compliance Officer at [edl-fire\\_complianceoffice@fire.lacounty.gov](mailto:edl-fire_complianceoffice@fire.lacounty.gov).

Department personnel may not request or receive releases for activities related to foundations that do not have an established foundation agreement with the Department.

C. Accounting for costs incurred to support foundations:

To account for Department costs incurred in supporting and monitoring foundations, all Department employees who participate in foundation activities that are not part of their regular job duties supporting Department programs, including foundation liaisons, shall track and document all related costs incurred using the Foundation Costs Form (Form 800) and submit the form to their respective foundation liaison monthly, within ten calendar days following the end of each month. This may include hours spent supporting a foundation while on County time and any services and supplies costs (e.g., office space, supplies, etc.). Foundation liaisons shall follow up with employees known to have provided support to foundations to ensure monthly forms are received and submit them to the Compliance Section along with the Annual Reporting Form for Foundation Activities.

1. Fifty-six-hour personnel shall document County time spent supporting foundations on the Form 800 only for hours that result in overtime. All other personnel shall document County time spent supporting foundations on the Form 800 in hours, rounded to the nearest 15 minutes.
2. Employees shall document the description, dates and times, quantity, units, and estimated cost of services and supplies used to support foundations on the Form 800. Employees shall retain any available documentation to substantiate the cost of these services and supplies.

Services and supplies costs that would have been incurred regardless of foundation activity (e.g., office space that an employee normally uses for Department/non-foundation duties, immaterial use of office supplies, etc.) should not be tracked.

D. Tracking benefits received from foundations:

The following steps shall be completed by foundation liaisons to account for both tangible benefits and intangible benefits received from foundations:

1. All material tangible benefits from foundations shall be reported to each bureau's donation coordinator, who reports to the Compliance Section quarterly, in accordance with procedures outlined in the Department's Acceptance of Donations and Gifts policy (Volume 2, Chapter 5, Subject 23).

2. All intangible benefits shall be documented using the Foundation Intangible Benefits Form (Form 801). The form must include a description of the program or service provided by the foundation and, where possible, quantify the services received (e.g., hours of service provided, events held, etc.). Foundation liaisons shall indicate whether the reported quantity is an estimate or if they can provide documentation to support the quantity of intangible benefits received. A dollar value shall not be assigned to intangible benefits. Foundation liaisons shall submit completed Form 801s to the Compliance Section with the Annual Reporting Form for Foundation Activities.

E. Releasing potentially confidential data to a foundation:

Any release of potentially confidential data, including personally identifiable information for employees, volunteers, clients, or program participants, to a foundation must be reviewed and approved by the Information Management Division (IMD) and the Fire Chief. IMD is responsible for identifying and managing suspected or confirmed privacy incidents timely and appropriately to prevent or mitigate harm to affected individuals and the County.

F. Reporting to the Auditor-Controller annually:

The following steps are required to ensure that the reportable foundations report is submitted for each reportable foundation to the Auditor-Controller annually:

1. After receiving the annual notification from the Auditor-Controller regarding foundation reporting requirements, or about July 1, the Compliance Section shall consult with Planning and Grants Division to compile and provide an updated list of reportable foundations to the Fire Chief.
2. The Fire Chief shall ensure the list is accurate and issue a memo to all foundation liaisons requiring the submission of each foundation's Annual Reporting Form for Foundation Activities to the Compliance Section.
3. Foundation liaisons shall work with foundation board members and officers to complete and submit the Annual Reporting Form for Foundation Activities, and all required supporting documents to the Compliance Section by the specified deadline.
4. The Compliance Section shall enter the relevant information from each foundation's Annual Reporting Form for Foundation Activities into the reportable foundations report via the Auditor-Controller's online portal at <http://foundation.auditor.lacounty.gov/> and submit for the Fire Chief's review.

5. The Fire Chief shall review and submit the Reportable Foundations Report via the Auditor Controller's online portal by the specified deadline.

G. Foundation monitoring:

The following steps are required to monitor foundations and ensure foundation activities serve the best interest of the County and the public:

1. After receiving each foundation's Annual Reporting Form for Foundation Activities, the Compliance Section shall review the report and supporting documentation to:
  - a. Identify the verifiable annual cost and benefits of the Department's relationship with the foundation.
  - b. Determine the foundation's compliance with its foundation agreement.
  - c. Ensure that foundations disclose to potential donors or other funding sources the types of items, activities, programs, etc., for which foundation proceeds will be used.
  - d. For foundations that solicit monetary donations from the public, verify that the foundation maintains its tax-exempt status and a business license.
  - e. Ensure that Department employees who receive compensation from a foundation, who are in an official decision-making position in a foundation (e.g., board member, executive, or administrative role), or perform recurring administrative or support functions for foundations on County time disclose this information in their annual Employee Report on Outside Employment Activities. Additionally, identify any potential conflicts of interest reported by Department employees.
  - f. Include the results of these reviews in separate foundation monitoring reports to the Fire Chief for each foundation.
2. Upon receipt of each foundation monitoring report, the Fire Chief shall:
  - a. Indicate on the report whether the benefits received from the foundation outweigh the costs incurred by the Department and whether to continue the relationship with the foundation, and
  - b. Return the report to the Compliance Section to maintain documentation of the decision.

- H. To discontinue a relationship with a foundation, the Fire Chief shall work with County Counsel to terminate the foundation agreement.